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The Bombay Chronicle

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FOUNDED BY SIR PHEROZESHAH M. MEHTA IN 1913

CONDUCTED BY
BANERJEE & SYED ABDULLAH BREL

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The Bombay Chronicle

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Wakasa Maru	C. Shirai	8137	24th Feb	12th March
Yokohama Maru	J. Shibatani	5968	2nd Mar.	17th Mar
Yawata Maru	Y Masuzumi	6968	13th Mar	28th Mar
Mogi Maru	B Takiguchi	469	31st Mar	15th Ap

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Date	Steamers.	Tons.
1922		
4th Mar,	MALWA X	10,941
11th Mar,	KARMALA	8,083
18th Mar,	KAISAR-I-HIND	11,430
25th Mar,	CHINA	7,952
1st April.	PARNIA	16,118
8th ,,	CALEDONIA	7,572
15th ,,	EGYPT	7,941
22nd ,,	MACEDONIA	10,512
29th ,,	MANTUA X	10,902
6th May..	MOREA	10,890
13th ,, ..	KALYAN X ..	8,987
20th ,, ..	KAISAR-I-HIND ..	11,430
27th ,, ..	NALDERA X ..	15,325

MANTUA, NALDERA, MALWA, NARKUNDA } Through steamers from Australia.

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BRITISH INDIA SAILINGS TO PORT SAID AND PLYMOUTH.

DateAbout	Steamer.	Tons.
1922		
9th Mar.	NIRVANA	6,021
23rd Mar,	MANDALA	8,246
6 th April	NEVASA	9,071
18thMay	MASHOBRA ..	8,288
1st June	MANELA ..	8,303

SAILINGS TO AUSTRALIAN PORTS.

Date	Steamers	
1922		
24th March	NALDERA ..	Adelaide, Melbourne and Sydney.
5th May	MALWA ..	

SAILINGS TO AFRICA, KARACHI AND PERSIAN GULF.

Date about	Steamers.	Destination.
9th Mar	BARPETA ..	Karachi & P. Gulf
3rd ,,	LINGA ..	Karachi direct
6th ,,	LHASA ..	Karachi Coasting
7th ,,	CHAKDARA	Busreh direct
8th ,,	KARAGOLA	E. & S. Africa
12th ,,	VARALA ..	Busreh direct

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Indus Maru	T Nishimura	23rdMar,	6th Apr.
Saigon Maru	E. Ohno	27th Mar.	10th Apr.
Burma Maru	I Kobayashi	13th Apr.	27th Apr

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SILVER RESERVE FUND	$23,500,000
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TOPICS OF THE DAY.

BY M. K. GANDHI.

(FROM "YOUNG INDIA.")

In selecting Sardar Kharak Singh as the successor to Aga Mahomed Safdar as President of the Provincial Congress Committee, the Congress Committee has made an excellent choice. It could not have done better. In honouring Sardar Saheb the Committee has honoured itself. The election of Sardar Kharak Singh is also a delicate compliment paid to the Sikhs for their bravery, sacrifice and patriotism. Nowadays the office of President of a Congress Committee, a Khilafat Committee or a Gurdwara Committee is no sinecure. Prosecution for some offence or another under the ordinary or extraordinary laws imposed by the Government upon the people of India almost follows as a matter of course in many provinces. With the exception of a few provinces, some office-bearers of the various Committees have contributed their quota to His Majesty's jails. I congratulate Sardar Kharak Singh, therefore, upon his courage in taking up the reins of office at this stormy period of the nation's career.

SATISFACTORY FOR BOTH PARTIES.

The imprisonment of leaders seems to satisfy both the Government and the public. It is obvious that they satisfy the Government, otherwise they would not have performed the thankless task of imprisoning leaders. They believe that thereby they will be able to suppress the non-cooperation movement. It is equally obvious that the people are satisfied with these imprisonments because the movement, wherever they take place, is making headway. The latest instance comes from Nellore. Although this place was doing steady work it was not pulsating with vitality as it must be doing now. An esteemed worker writes:—

"You would have read in the papers how, as in other places, here too the authorities have been co-operating with the people to push up our movement Recently, they have rendered us a distinct service by awarding a year's rigorous imprisonment to the President, Secretary and three other members of the District Congress Committee for their having issued a notice exhorting village officers to resign and convening a meeting to ascertain how far the several Taluks of the district are prepared to take part in the no-tax campaign. The President of the Committee is a non-co-operating lawyer and the Secretary is Mr. Ram Reddi, your host when you last came to Nellore. Mr. Reddi entered public life only two years back, but is already considered the most valuable worker in the district. He belongs to the most influential family of the Reddi community and his prosecution has carried our gospel to far-off nooks and corners which would have otherwise been impenetrable for ideas of this kind. Nellore is one of the backward districts of the province, but the Government has been trying its best to quicken the pace of its progress."

Mr. Venkatappaya wrote to me only the other day fearing that the Government would not go on with Mr. Reddy's prosecution because he was a most influential leader in his district. He was afraid because the dropping of the prosecution might have damped the rising enthusiasm of the people. The Government have, however, dispelled Mr. Venkatappaya's fears, and Mr. Reddy's imprisonment seems to have galvanised Nellore into activity it has never seen before.

ONLY '6 MONTHS' SIMPLE' FOR THE PRESIDENT.

If Begum Abul Kalam Azad and the Maulana himself complain about the inadequacy of the sentence pronounced upon the Maulana Saheb, what must be the feeling of the President of the Congress and his devoted partner on having heard that he together with Mr. Sasmal was to have only 6 months' simple imprisonment? Why on earth the trial should have been dragged and judgment postponed if such an untheatrical sentence was to be pronounced, only the Government can tell. The gossip that was sent to me along the rails was that the Government were seeking a suitable opportunity for discharging both the Maulana and the Deshabandhu. The latest gossip white is supposed to be authentic, I dare not disclose. Nor is it of importance for the reader to know. We must take, not even excluding the President, our lot as it comes to us. I am receiving biting letters from correspondents accusing me of simplicity, of hard-heartedness, of faint-heartedness and all such kindered weaknesses. Some corespondents tell me that I have sold the cause of the prisoners. Others tell me I have thrown all my non-co-operation views to the winds and I have been faithless to the President of the Congress. Fortunately, many years of service have given me a fairly tough hide and these shafts do not pierce it, but I do assure all these impatient critics that not a particle of the principle of non-co-operation has been surendered by the resolutions. On the contrary, refusal to suspend mass civil disobedience in the face of grave warnings from Nature would have meant a complete surrender of the fundamental principle of non-co-operation. The discharge of prisoners I purposely brought to the surface when it became a point of national honour, because with the change of issue from the immediate attainment of the triple goal to the immediate attainment of the three-fold freedom, the demand for the discharge of prisoners became a natural consequence. But Chauri Chaura has raised another immediate issue, viz., terrible penance and a fierce process of purification, and this penetential purification requires the sacrifice of the imprisoned workers and the temporary sacrifice of many of our activities which have revivified the nation. But such things happen in all wars, much more frequently in spiritual warfare such as ours is claimed to be. I call it spiritual in the sense that we have resolutely declined to make use of physical force for the attainment of our end. We were in danger of being drifted away from our moorings, and it was necessary for us to return, but the return is merely meant to give us greater purity, greater perception and therefore greater strength, and if non-co-operators have to become seasoned soldiers for the nation's battle, they will doubtless understand the value of waiting and preparing. He who waits for preparation or otherwise, advances the cause as much as the warrior who stands three feet deep in the trenches. All our sufferings will have been lost upon us if we do not realise these elements of the science of war, whether it is spiritual or physical.

MALABAR RECONSTRUCTION.

Mr. Madhava Rao and others of the Servants of India Society and the Secretaries of the Young Men's Christian Association have jointly issued a series of questions regarding reconstruction in Malabar. The questions have been elaborately framed and cover all the departments—economic, industrial, educational, civic and general. I propose to deal with only one. In my opinion it solves all the other questions. It will be found a most difficult task to organise loans or the other things in connection with the re-settlement of the afflicted people of Malabar. If, however, the people in want are supplied with spinning wheels, most of the questions will be automatically solved. The thing can be done with the least capital possible, and it would be a permanent addition to the industries of Malabar. Wood, which is so much required for the spinning wheels, is a matter of no consequence in Malabar, and many by-industries will receive strength and encouragement without any extra effort. I would, therefore, heartily commend to the organisers of the reconstruction scheme this one single proposition as the central truth round which all the other propositions should be made to revolve. They will then find that any scheme so constructed will lead to economy, efficiency and the least waste.

ESSENCE OF CIVIL DISOBEDIENCE.

A friend, a Congress official, writes from Simla:—

"In the present mood of my countrymen I find certain members belonging to different Congress organisations, in order to comply with your behests regarding the practising of civil disobedience, have found out certain novel methods of disobeying law by staging certain plays which have been prescribed by the Government, for instance *Zakhmi-i-Punjab* which was staged sometime ago in Multan and very recently in Simla, resulting in arrests in both the cases. Now may I ask your opinion about this form of disobedience which was practised before the date fixed as laid down in the resolution of the All-India Congress Committee, viz., 15th January 1922? Further, were the actors in these plays justified in informing the Government in a spirit of defiance beforehand that they were going to stage a prescribed play and by such action inviting arrests?

"Furthermore, I will draw your attention to the stormy literature which is issuing forth from Delhi and other places in the shape of cheap poetical booklets and is being recited by small boys and by certain irresponsible volunteers (for I must call them irresponsible) containing matter which is obviously inconsistent with the principle of non-violent non-co-operation inasmuch as it contains words and phrases which are calculated to spread hatred and create contempt against every individual Englishman in this country and may result in violence. I bring this fact to your notice because methinks that the authors pose to be non-co-operators and to be with you in this struggle for the salvation of our dear motherland May I ask if this kind of propaganda instead of proving helpful will not bring about mischievous results?"

The staging of the play was certainly not justified if it was done before the 15th January. It was also not justified if it was done without the consent of the Provincial Congress Committee. Every form of civil disobedience was subject to the previous sanction of the local Congress Committee. The staging of the play was also unjustified if the play itself was calculated needlessly to excite passions and to induce hatred. Assuming that all the conditions I have named were fulfilled, the managers were quite right in giving previous information to the Government in a dignified manner, because the essence of civil disobedience is that it is public and made specially known to those interested in arresting.

As to the "stormy literature", it is a sad thing that pamphlets such as the writer alludes to are being published and so largely patronised. The writer has mentioned two such booklets. I am, however, not printing the names. Some other correspondent sends me one of the booklets also for my edification and advice. The title as well as the contents are objectionable and breathe nothing but hatred. It is our duty to bring every wrong to public notice, but there are ways and ways of doing the thing. No point is gained by putting things offensively. The offence contains in the fact itself. To embellish such facts is to detract from the demerit, and at the present moment when people are under the pledge of non-violence, publication of such literature is highly reprehensible. It spreads anger and makes the task of offering civil disobedience more and more difficult.

I HAVE LOST ALL CREDIT.

A friend from Lahore without giving his name sends me the following thundering note:—

"On Tuesday the 14th I read the *Tribune* and the resolutions therein, passed at the emergency meeting of the All-India Congress Working Committee. On Monday when I came from my office I heard a flying rumour that Mahatmaji had postponed the date of the mass civil disobedience, but at that time I thought the news devoid of foundation. After a short time a friend of mine hawked me at my house and we went to bazar. His face was somewhat sadder than usual. I enquired of him the reason of his sadness. He said he was utterly disgusted and so gave up the idea of following this movement, Mahatmaji was going to give up the lead of this movement and at the same time he had advised all the Provincial Congress Committees not to enrol any more volunteers. No picketting propaganda should be undertaken as long as the special session of the All-India Congress Committee had not confirmed what to do further.

"The people are of this opinion that you have turned your face and become fickle-minded. They will co-operate with the Government without any hesitation and join the ceremony of His Royal Highness the Prince of Wales. Some say that they will not observe *hartal* and will accord a hearty reception at Lahore.

"Some merchants are under the impression that you have removed all the restrictions from all liquor shops and *videshi* cloth.

"Truly speaking, each and every one in Lahore city is holding meeting in the bazaar as well as in the house, and you will forgive me if I will say boldly that they are condemning the action of the All-India Congress Committee.

"I now for my sake ask you these questions

"(1) Will you now give up the lead of this movement? If so, why?

"(2) Will you be good enough to let me know why you have given such instructions to all Provncial Congress Committees? Have you given an opportunity to Pandit Malaviya for a Round Table Conference for a settlement, or has Pandit Malaviya agreed to embrace your movement in case the Government has not turned true to its words?

"(3) Grant a compromise is arranged and the Khilafat and the Punjab wrongs are redressed and in the case of Swaraj the Government may only extend the reforms, will you be satisfied with that or continue your activities till you have got the full dominion status?

"(4) Suppose no decision is arrived at. Will Pandit Malaviya and all others who are connected with this conference come to your side or will their fate remain in the balance just as now?

"(5) In case no decision is arrived at, will you give up the idea of civil disobedience, if there is danger of violence,

"(6) Is your intention now to disband the present volunteer corps and enlist those who know spinning and wear handspun and handwoven *khaddar*?

"(7) Suppose violence has made appearance when you have started your mass civil disobedience, what will you do at that time? Will you stop your activities at the very moment?"

WORKING COMMITTEE'S DECISION CORRECT.

There is much more criticism in this letter than I have reproduced. The writer tells me that the people are so disgusted that they now threaten to become co-operators and are of opinion that I have sold Lala Lajpat Rai, Deshabandhu Citta Ranjan Das, Pandit Motilal Nehru, the Ali Brothers and others, and tells me that if I give up the leadership there are thousands who will leave this world by committing suicide. I may assure the citizens of Lahore in particular and the Punjabis in general that I do not believe what is said of them. I used to receive such letters even during the Martial Law day because of the suspension of civil disobedience, but I discounted all the news and on my reaching the Punjab in October, I found that I was right in my analysis of the Punjab mind and I discovered that there was no one to challenge the propriety of my act. I feel still more confident of the correctness of the decision of the Working Committee, but if it is found that the country repudiates my action I shall not mind it. I can but do my duty. A leader is useless when he acts against the promptings of his own conscience, surrounded as he must be by people holding all kinds of views. He will drift like an anchorless ship if he has not the inner voice to hold him firm and guide him. Above all, I can easily put up with the denial of the world, but any denial by me of my God is unthinkable, and if I did not give at this critical period of the struggle the advice that I have, I would be denying both God and Truth. The telegrams and letters I am receiving from all parts of the country thanking me for my decision—telegrams from both non-co-operators and co-operators—confirm my belief that the country appreciates the decision and that the Lahore writer has given undue prominence to some heated bazaar talk which was bound to take place after the Bardoli decision which all of a sudden disturbed all previous calculations. I can understand the effect of the first shock, but I am also sure that when the people begin to analyse the implications of non-violence, they will come to no other conclusion than that of the Working Comoittee.

And now for the questions of the correspondent:

(1) I am not likely to give up the lead of the movement unless I have a clear indication that the people want me to. One method of giving that indication is an adverse vote of the Workng Committee or the All-India Congress Committee.

(2) I assure the public that Pandit Malaviyaji had absolutely no hand in shaping my decision. I have often yielded to Panditji, and it is always a pleasure for me to yield to him whenever I can and always poinful to differ from one who has an unrivalled record of public service and who sacrifice personified. But so far as the decision of suspension is concerned, I arrived at it on my reading the detailed report of the Chauri Chaura tragedy in the *Chronicle*. It was in Bardoli that telegrams were sent convening the Working Committee meeting and it was in Bardoli that I sent a letter to the members of the Working Committee advising them of my desire to suspend civil disobedience. I went thereafter to Bombay at the instance of Panditji, who together with the other friends of the Malaviya Conference, undoubtedly wished to plead with me for a suspension and who were agreeably surprised when I told them that so far as I was concerned my mind was made up, but that I had kept it open so that I could discuss the point thoroughly with the members of the Working Committee. The suspension has no reference to a round table conference or to any settlement. In my opinion, a round table conference is bound to prove fruitless. It requires a much stronger Viceroy than Lord Reading has proved to be to perceive the situation in the country and then to describe it correctly. I certainly feel that Pandit Malaviyaji has already come into the movement. It is not possible for him to keep away from the Congress or from danger, but the Bardoli decision was arrived at purely on its merits and I could not have been shaken from the original purpose had I not been unnerved by the Chauri Chaura tragedy which was the last straw.

(3) Nothing short of a full Dominion status is likely to satisfy me personally and nothing short of complete severance will satisfy me if the Khilafat and the Punjab wrongs remain unredressed, but the exact form does not depend upon me. I have no clear-cut scheme. It has to be evolved by the people's representatives.

(4) At the present moment there is no question of a settlement. Therefore, the question as to what Panditji and all others will do is premature if not irrelevant. But assuming that Panditji holds any conference and that its resolutions are ignored by the Government, Panditji and others will act as all self-respecting men do in such circumstances.

(5) I can never give up the *idea* of civil disobedience, no matter what danger there is of violence, but I shall certainly give up idea of *starting* mass civil disobedience so long as there is a certain danger of violence. Individual civil disobedience stands on a different footing.

(6) There is no question of disbanding any Volunteer Corps, but the names of those who do not conform to the Congress pledge have certainly to be removed from the list if we are to be honest.

(7) If we have understood the essential parts of non-violence, we can but come to one conclusion that any eruption of widespread violence—and I call the for the purpose—automatically stops Chauri Chaura tragedy widespread mass civil disobedience. That many other parts of the country have noble responded to the spirit of non-violence is good, but it is not good enough to continue mass civil disobedience even a most *peaceful* meeting is disturbed if one man obstructs of commits violence. Mass civil disobedience for becoming successful requires a non-violent environment. The reasons for restricting it to one single small area is to prevent violence elsewhere. It, therefore, means that mass civil disobedience in a particular area is possible when the other areas passively co-operate by remaining non-violent.

(To be Continued.)

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INTERPELLATIONS.

TREATMENT OF POLITICAL PRISONERS

The following interpellations were asked in the Bombay Council:—

Sardar V. N. MUTALIK asked: Will Government be pleased to state—

(a) The number of "Political prisoners" up to the end of December 1921, in different jails?

(b) What sort of treatment is given to them with respect of food, accommodation, supply of lights and books, and medical treatment? Is there any difference made in such respects between such prisoners and other ordinary criminals?

The Honourable Mr. M. H. W. HAYWARD replied: The information will be obtained on the precise meaning intended by the expression 'political prisoners' being furnished by the Member. The criminal law makes no such distinctions between prisoners.

Rao Bahadur R. R. KALE (Satara District) asked: Will Government be pleased to state:—

(a) how many candidates had offered themselves for the competitive examination for the Imperial Indian Police Force in accordance with the Notification issued in 1921?

(b) how many of these were selected?

(c) how many were rejected and why?

The Honourable Mr. H. W. HAYWARD replied: Applications from about sixty candidates were received, several of whom were not qualified and a number obviously unsuitable. The Committee interviewed personally twelve out of fifteen selected; the others, though invited, did not present themselves. None, however, proved suitable for the Imperial Police Service.

PRIVATE MEDICAL PRACTITIONERS AT MATHERAN.

Mr. M. A. HAVELIVALLA (Bombay City) asked: Will Government please say whether there are any Government rules prohibiting mediocals practitioners from practising at Matheran unless they are Government officials?

The Honourable Mr. R. P. PARANJPYE replied: No.

Mr. G. B. TRIVEDI (Thana District) asked: (a) Has the attention of Government been drawn to a letter dated the 11th October 1921 of Mr. Simcox, the Collector of Nasik, addressed to the Secretary, Bombay Presidency Nursing Association, as quoted in a leading article headed "Mabapism" in the issue of the "Bombay Chronicle" of the 15th October 1921?

(b) If so, has the attention of Government been drawn to the disparaging remarks about the three Minsters of the Government of Bombay, imputed to Mr. Simcox in the said letter?

(c) Will Government be pleased to state whether those remarks, if made, are consistent with the rules of discipline binding on Governemnt servants?

(d) If the remarks in question are not consistent with those rules, will Government be pleased to state what action they taken or intend to take to correct the conduct of Mr. Simcox in breach of official etiquette and discipline?

The Honourable Mr. COWASJI JEHANGIR replied: (a) Yes.

(b) The quotation in the "Bombay Chronicle" from Mr. Simcox's letter is not correct and converts appreciative testimony into a disparaging remark.

(c) Yes. Although the lettter was not intended for publication, Government are of opinion that it was unwise on the part of Mr. Simcox to discuss political question in a lettter to an association.

LAND FOR EUROPEAN GOLF CLUB.

Mr. JEHANGIR B. PETIT (Bombay Millowners' Association) asked: (a) Are the Government aware of a portion of the land belonging to the Bai Avabai Fraji Petit Parsee Girls' Orphanage at Danda having been compulsorily acquired some years ago for the use of a European Golf Club under the definition of a public purpose?

(b) Are the Government aware of the fact that such incidents are alienating the landed classes from the Government?

The Honourable Mr. COWASJI JEHANGIR replied: (a) The land was acquired in order to enable Government, along with two large areas of Government land, to furnish the locality with a public recreation ground. As on the Bombay *maidan* and other public recreation grounds, golf is played as well as cricket, football and hockey. It is open for the use of people of all communities and institutions such as the Bai Avabai Framji Petit Parsee Girls' Orphanage and the intentions of Government are being carried out in practice. The European Golf Club is situated on land owned by a private landlord.

HOSTEL FOR STUDENTS OF DEPRESSED CLASSES.

(b) The answer is in the negative.

Mr. KANJI DWARKADAS asked: (a) Are the Government aware of the strong feeling that exists among the prominent members of the depressed classes for a hostel in the city of Bombay for the benefit of the students of the depressed classes?

(b) If so, will Government be pleased to state whether they intend to start such a hostel for the benefit of the community at an early date?

The Honourable Mr. R. P. PARANJPYE replied: (a) and (b) Government are aware of the need of hostels in Bombay City and elsewhere for the benefit of the students of the depressed classes, and a proposals to open one at Poona is before Government. The question of the opening of more hostels for these classes in other places will be taken up as funds permit.

Mr. M. A. HAVELIVALLA (Bombay City) asked: Will Government please say what are the hours of attendance of the Superintendent of Matheran Dispensary and office work?

The Honourable Mr. R. P. PARANJPYE replied: No regular office hours have been laid down for the Superintendent who has, in addition to the dispensary and office work, multifarious outdoor duties connected with the administration of the station. He attends his office which adjoins the dispensary ordinarily every morning from 9-30 till 1-45 and thereafter continues his work at his own bungalow.

The Calico Printers' association has opened a showroom at 166 Hornby Road, Bombay where they are displaying their various productions. The Bombay office is in charge of their representative Mr. J. S. Adams. The Association is a combination of over thirty-six calico printing works.

The N. Y. K. Steamer Awa Maru Eastward bound arived at Kobe on the 25th February.

A Rangoon message of February 28th says, the second instance of a European lady successfully repelling attacks of an Indan burglar within a fortnight took place on Sunday night when an attempt was made to enter a flot in the upper part of the business block in Phayre Street. The previous case was in a suburban bungalow during the afternoon.

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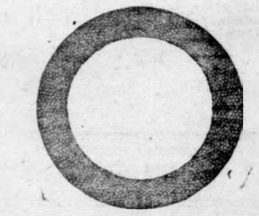

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PUBLIC NOTICES

THE E. D. SASSOON UNITED MILLS LTD.

NOTICE.

NOTICE IS HEREBY GIVEN that the SECOND ORDINARY GENERAL MEETING of the Shareholders will be held at the New Registered Office of the Company, E. D. SASSOON BUILDING, DOUGALL ROAD, Ballard Estate, Bombay, on THURSDAY, the 2nd March, 1922, at 4-30 p.m. (S. T.), to transact the following business:—

(1) To receive and adopt the Directors' Report and Audited Statements of Accounts up to 31st December, 1921.
(2) To appoint Directors in place of those who retire by rotation, but are eligible for re-election.
(3) To confirm the appointment of a Director in place of a member of the Board on leave.
(4) To appoint Auditors and fix their remuneration.
(5) To transact such other business as may be put before the Meeting by the Chairman.

The TRANSFER BOOKS of the Company will be CLOSED from the 20th February, 1922, to the 4th March, 1922, both days inclusive.

By Order of the Board,
E. D. SASSOON & CO., LTD.,
Agents.

Bombay, 14th February, 1922. C12310

THE MEYER SASSOON MILLS LTD.

NOTICE.

NOTICE IS HEREBY GIVEN that the TWELFTH ORDINARY GENERAL MEETING of the Shareholders will be held at the New Registered Office of the Company, E. D. SASSOON BUILDING, DOUGALL ROAD, Ballard Estate, Bombay, on THURSDAY, the 2nd March, 1922, at 12 noon (S. T.), to transact the following business:—

(1) To receive and adopt the Directors' Report and Audited Statements of Accounts up to 31st December, 1921.
(2) To sanction the declaration of a dividend.
(3) To appoint Directors in place of those who retire by rotation, but are eligible for re-election.
(4) To confirm the appointment of a Director in place of a member of the Board resigned.
(5) To appoint Auditors and fix their remuneration.
(6) To transact such other business as may be put before the Meeting by the Chairman.

The TRANSFER BOOKS of the Company will be CLOSED from the 20th February to the 4th March, 1922, both days inclusive.

By Order of the Board,
E. D. SASSOON & CO., LTD.,
Agents.

Bombay, 14th February, 1922.

N.B.—The Dividend, when sanctioned, will be made payable at the Company's Registered Office, E. D. Sassoon Building, Dougall Road, Ballard Estate, Bombay, on and after Wednesday, the 15th March, 1922, to those Shareholders whose names stand on the Register on Saturday, the 18th February, 1922, and the Dividend Warrant will be posted to each Shareholder at his last given address. C12311

THE EDWARD SASSOON MILLS LTD.

NOTICE.

NOTICE IS HEREBY GIVEN that the THIRTEENTH ORDINARY GENERAL MEETING will be held at the New Registered Office of the Company, E. D. SASSOON BUILDING, DOUGALL ROAD, Ballard Estate, Bombay, on THURSDAY, the 2nd March, 1922, at 12-30 p.m. (S. T.), to transact the following business:—

(1) To receive and adopt the Directors' Report and Audited Statement of Accounts up to 31st December, 1921.
(2) To sanction the declaration of a dividend.
(3) To appoint Directors in place of those who retire by rotation, but are eligible for re-election.
(4) To confirm the appointment of a Director in place of a member of the Board resigned.
(5) To appoint Auditors and fix their remuneration.
(6) To transact such other business as may be put before the Meeting of the Chairman.

The TRANSFER BOOKS of the Company will be CLOSED from the 20th February, 1922, to the 4th March, 1922, both days inclusive.

By Order of the Board.
E. D. SASSOON & CO., LTD.,
Agents.

Bombay, 14th February, 1922.

N.B.—The Dividend, when sanctioned, will be made payable at the Company's Registered Office, E. D. Sassoon Building, Dougall Road, Ballard Estate, Bombay, on and after Wednesday, the 15th March, 1922, to those Shareholders whose names stand on the Register on Saturday, the 18th February, 1922, and the Dividend Warrant will be posted to each Shareholder at his last given address. C12312

PUBLIC NOTICES

NOTICE.

THE PRINCE OF WALES MUSEUM Trustees have land to let for temporary structures and purposes. Apply SECRETARY C12278

NOTICE OF REMOVAL.

ANDERSON ROGERS AND WARD, LTD., have REMOVED to "EXAMINER BUILDING, Medows Street, Fort, Post Box 496, as usual. R3030

NOTICE.

WARD ELECTION OF COUNCILLORS TO FILL UP TWO CASUAL VACANCIES.

OWING to the non-acceptance of office by Mr. Shankar Sambhaji Cangle, who was elected at the last General Elections as a Councillor for the (E) Byculla Ward and owing to the death of Mr. Sorabji Cursetji Dhondi, also elected to be a Councillor for the same Ward, there are two casual vacancies under Section 9 of the City of Bombay Municipal Act III of 1888 in the office of Councillors coming into office on the 1st April, 1922. I, therefore, pursuant to the provisions of Section 99 (3) and 25 of the said Act hereby fix MONDAY, the 20th March, 1922, for a ward Election to fill up the aforesaid casual vacancies.

H. B. CLAYTON,
Municipal Commissioner,
for the City of Bombay.

Municipal Offices,
Bombay, 28th February, 1922. C12315

TENDERS.

TENDERS

TENDERS are invited for Building a bungalow at Santa-Cruz estimated cost Rs. 80,000. Apply personally KORA AND BHATT Engineers, Bruce Lane Fort. TA R2955

BOMBAY MUNICIPALITY.

TENDERS for WORKS IN A STORM-WATER DRAIN in MORI ROAD between Lady Jamshedji Road and Tulsi Pipe Road will be received up to 1 p.m. (Bombay Time) on the 9th day of March, 1922.

Tenders should be addressed to the Municipal Commissioner and should be delivered at the office of the Chief Accountant.

Forms of contract, specification, etc., will be issued to any one deputed to receive them by the Dy Executive Engineer, Drainage, who will, on application, give any further information that may be required.

T. K. RODDAN, C.E.,
Ag. Executive Engineer,
Bombay Municipality.

Executive Engineer's Office,
Bombay, 1st March, 1922.
TA C12314

LEGAL NOTICES.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

TESTAMENTARY AND INTESTATE JURISDICTION.

GEORGE V by the grace of God of the United Kingdom of great Britain and Ireland, and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India.

Petition for Probate of the last Will and Testament of GULAM HUSENBHAI DHANJI, of Bombay Khoja Mahomedan Inhabitant residing at Pala Gali Dongari, outside the Fort of Bombay .....Deceased.

FATMABAI, widow of Gulam Husenbhai Dhanji of Bombay Khoja Mahomedan Inhabitant, residing at Pala Gali, Dongri outside the Fort of Bombay one of the Executrix and Trustees named in the Will of the abovenamed Deceased .....Petitioner.

All persons claiming to have any interest in the Estate of the abovenamed deceased are hereby cited to come and see the Proceedings, if they think fit, before the Grant of Probate.

Witness Sir NORMAN CRANSTOUN MACLEOD, Knight, Chief Justice at Bombay aforesaid, this 9th day of February in the year of our Lord One thousand nine hundred and twenty two and in the twelfth year of our Reign.

(Sd.) P. B. MALABARI,
Registrar.

(Sd.) W. J. HOWARD,

The 9th day of February, 1922.
Messrs. JEHANGIR MEHTA & SOMJEE,
Petitioner's Attorneys. C12308

AUCTION SALE.

CRAWFORD & CO.

Auctioneers and Commission Agents.
No. 122, Apollo Street, Fort, Bombay.
Telephone No. 521.

AUCTION SALE OF WELL-KNOWN RACE HORSES AT MAHALAXMI RACE COURSE ON SATURDAY 4TH MARCH 1922 AT 8 A.M. (S.T.)

Under instructions from Messrs. Ardeshir Hormusji Dinshaw and Co., Solicitors for the parties concerned Messrs. CRAWFORD and Co., will sell by Public Auction on SATURDAY, the 4th March 1922 at 8 a.m. (S.T.) on Mahalaxmi Race Course. The following Race Horses —

Bismark Caro, Top Notch, Ferry Boat Tankard, Lutchman, Gunny, Jupiter.

CRAWFORD & CO.,
Auctioneers.

AUCTION SALE.

MESSRS MEHTA & CO.

Government and G. I. P. Railway List.

AUCTION SALE OF TANNING MACHINERY BEING ONE SET OF IRON PARTS AND FITTINGS FOR HOT-AIR STUFFING MILL.

Under instructions of Messrs Crawford Bayley and Co. Attorneys for the plaintiffs and with consent of Messrs. Chitnis Rangi and Manbhai Attorneys for the defendants in

HIGH COURT
O. O. C. J.
Suit No. 3852 of 1921.
Messrs. Latham Abercrombie & Co. ..... Plaintiffs.
vs.
Messrs. Whitney Brothers ..... Defendants.

Messrs. MEHTA & Co., will This day THURSDAY, the 2nd day of March, 1922 at 2-30 p.m. (S.T.) sell (without any guarantee of warranty and subject to being bid) by Public Auction at their rooms at 25 Medows Street, Fort, the following Tanning Machines viz.

1 set of iron parts and fitting for Hot-Air Stuffing Mill.

For particulars and conditions of sale refer to the undersigned or the said Messrs. Crawford Bayley and Co. at their office at Ewart House, Tamarind Lane, Fort.

One fourth of the amount of purchase price will have to be deposited with the undersigned as soon as the plant being knocked down to the purchaser and delivery will have to be taken and payment of the balance of the price made within 48 hours of the sale.

Three packages forming a part of the above mentioned goods, are lying at the Alexandra Docks D Ware House and the rest three packages are lying at Wadi Bunder Ware House No. 3. The intending purchasers can inspect them at the above places any day before the sale.

GOVERNMENT OF INDIA DISPOSAL OF SURPLUS STORES.

AN UNIQUE OPPORTUNITY TO PURCHASE TEXTILE AND LEATHER GOODS.

AUCTION SALE THIS DAY THURSDAY the 2nd March, if at 10 a.m. at the Surplus Stores Depot in the compound of Sir Shapurji Broacha Mills (old Howard and Bullogh Mills) De Lisle Road, Parel by Messrs. MEHTA and Co., Auctioneers under orders from the Controller (Sales) Surplus Government Stores, of very large lots of:—

Linen Stable bags, Ration bags, Holdalls, Tooth Sticks, Grey Woollen Mittens, Hondalls for bedding, Nonsooks, Khaki imitation and white serge, Flecsy lining, Drab Serge, Pyjama cloth, Union cloth, Towelling cloth, Khaki black white and grey tapes, Navars, Khaki Cotton webbing, Dammered Calico, Flannel belts, velvet cape woolen jackets, mosquitto nets, woolen pants, spirt pads, waiste coats, New russia shoulder pads, cotton pyjamas, khaki Sunshades, flannel shirts, ration bags, pith hats, cotton shirts, putties, flannel vests, Heal tips, tiptoe boots, cotton and flannel drawers, mattress cases, Helmets curtain, Salohets, Kamarbands, pillow cases, Bolsters, Slip bolster mattress and pillow cases, etc., etc.

A deposit of 50 per cent will be required on all lots knocked down at the time of sale and the balance to be paid and goods cleared within 2 days of the sale.

For further particulars and conditions of sale and inspection of the goods, apply to the Controller (Sales) at his offices at New Customs House, Ballard Pier, or the undersigned.

GOVERNMENT OF INDIA DISPOSAL OF SURPLUS STORES.

AN UNIQUE OPPORTUNITY TO PURCHASE ENGINEERING MACHINERY AND TOOLS AND MISCELLANEOUS STORES.

Auction sale of large lots of portable Acetyline Lamps, Axels, Arm Baths, Bath Tubs, Bamboos, Bellows, Belting, Large Blow lamp Barbed wire (Rusty), Bare Copper wire (Electrical) all gauges, Bolts and Nuts, Copper Lotas, Cable picketing and measuring chains, Corn Crushers, thin cord, Meat Choppers, Transport Carts (bodies and components), Rubbish Carts, Clocks Cells Crucibles, Canvas Chaggels, loose die tins, Diet tins with hotwater Pans, Diving apparatus complete, Dairy boilers Dust Bins, Electric wire in reels, E. W. Feeding Cups, Zinc boot warmer, fish kettles, Fire Bricks, Fellocs wheels spokes, Felt Numdahs Felt Covers (water Bottles) Grid irons, Rubber and Canvas hose pipes (with couplings) Horse clippers machine, Horse Shoes, Horse shoe nails window hooks fastners, Steel Hinges of various sizes, Hemp Ropes, Harness of various kinds, Heliograph parts, hand shaping machines, Heaves of various kinds Hoop iron, Iron pegs, Iron staples, Bronchial Infusers, Insecticide (Napthanim paste), Iron grids, Jumpers, Tea Kettles, Camp oven Kettles, Kedge anchors, Ladders, ladles, Leather Cuttings, Lamps and lanterns, all leather, Bone aluminium buttons, Indian Latrins, leather bags, Leather ammunition Carrier, Leather belts, Leather Cases, Tent Lanterns, Lamps parts, Mallets, melting pots, miscellaneous Domestic Utensils, good and Bad Newar, Numdahs, paper make number tickets, stuffed panels pack Saddles, Raising Poms, packing Cases, Pantoons, pipe screwing machine, pipes ten tons C. I. Flanged, porcelain fittings, portable Engines, Mamma rope, Rubber tubing, Rubber sheets, Rat traps, Repairing Bycycle wheels stands, Canvas top stools, G. I. Scoops, saddles, Tin scrap, mixed metal scrap, cast iron scrap, Lead scrap, Shovels, Spades, Sewing machines sheepswool stuffing, Spanners, Old steam Boilers, Sheet lots (not boiler and parts), Surveying poles, Surveying instruments, Stretchers, Tool Boxes, Iron Tyres, Tanks, Telegraph Paper, Telegraph Keys, Tin Lids, Tin buckets, Tin kettles, Tin tubs, Tin Boxes, Tin pots, Tin Basins, Timber Sheesham planks and Baulks, Timber Teak planks and Baulks, Tin oil cans, Tin measures, Tin bedpans, Tin Urinals, Tin Stomach warmers, Tripods, Brass weight iron weight, parts of wooden carts, Zinc water Bottles, Water heaters with stand, Telegraph wooden Poles, water proof canvas Bags, W. I. Piping 6", 4" 3" and other sizes, as also Engineering Machinery and tools such as:—materials for Bale shearing plant, Coalshoot four cylinder Engine, Hack saw machine, Refrigerators and Brine Pumps, Marine Engine, Steam winch, steam windless 2 Locos, No. 3 and 9, steering Engine, Fumigators, Petrol Engine Crank case with Shaft 6 cylinder Petrol Engine, Slings chains Grab, Hay Presses, Beaters with handles, Door hinges, galvanised hooks, Door Bolts, galvanised screws, etc., etc.

On WEDNESDAY, the 8th March and THURSDAY, the 9th March 1922 at 10-30 a.m. Messrs. MEHTA and Co., Auctioneers, will sell by Public Auction the above mentioned goods at the Surplus Stores Depot, at Raji Bunder Sewree, by order of the Controller (sales).

A deposit of 50 per cent will be required on all lots knocked down at the time of sale and the balance to be paid and goods cleared within 14 days of the sale.

For further particulars and conditions of sale and inspection of the goods apply to the Controller (sales) at his offices at New Customs House, Ballard Pier the undersigned.

OF SPECIAL INTEREST TO CONTRACTORS HOUSE-BUILDERS, TIMBER MERCHANTS AND FURNITURE MAKERS.

AUCTION SALE OF ABOUT 300 TONS RANGOON MOULMIEN SELECTED FIRST CLASS TEAK SQUARES.

On SATURDAY, the 11th March, at 4-30 p.m. (S. T.), Messrs. MEHTA and Co. will sell by Auction at Sewree Bunder, by order of Seth Ganpatrai Rukmanand.

About 300 tons Rangoon Moulmien selected first class Teak Squares.

MEHTA & CO.,
Auctioneers

Bombay, 2nd March, 1922.

AUCTION SALE.

BENNETT & CO.

129, APOLLO STREET, FORT.

On SATURDAY, the 4th March, 1922, at 3-30 p.m. (S.T.) Messrs. BENNETT and Co. are instructed to sell by Public Auction at No. 19 Marine Lines very valuable and handsome made to order household furniture by Devji Canji and Co. rich cut glassware, porcelainware and plateware sliding dining table arm and without arm chairs, sideboard and dumb waiters, rich carpets, table ornaments, electric hall and table lamps fancy bronze figures with electric lamps chesterfield sofas and easy chairs, ottinees, ebony wood carved furniture, fancy cabinets table ornaments, rich water colours in frames, one sweet tone abomized cottage piano by Rose, single bedsteads Almyrahs cloth and gown presses, dressing and wash hand tables, dressing chest of drawers, writing tables glass door book cases, hat stands meat safes, utensils etc. etc. The property of Albert Raymond, Esq. Catalogues are published and the property on views.

AUCTION SALE OF OFFICE FURNITURE.

Under instructions from N. H. Moos, Esq., the Official Liquidator, Anglo-India and Colonial Navigation Co., Ltd., in liquidation, Messrs. BENNETT and Co. will, on TUESDAY, the 7th instant, at 3-30 p.m. (S. T.), sell by Public Auction at their Rooms, office furniture of the above Company, such as counters with railways, office tables, sepoy benches Rex typewriter machine, cupboards, office clock, dining tables, etc.

Also re. National Cement Manufacturing Co. Ltd.

1 cupboard and 1 stand with drawer.
Re. Wardha Mills Co., Ltd.
1 copying press.
The above is now on view.

AUCTION SALE OF BUILDING MATERIALS AT DADAR KUMBHARWADA.

Under instructions from the Municipal Commissioner for the City of Bombay, Messrs. BENNETT and Co., will on THURSDAY, 2nd March, sell by Public Auction, at 3 p.m. (B.T.) on the premises at Dadar Kumbharwada near Kasturchand Mills, Plot No. 41, Case No. M/98 N. S. No. 6—A/1871 Ward No. 3257 (4), Street No. 721, C. House ground and first floor.

AT 4 P.M. (B. T.).

N. S. No. 1824, Street No. 882, ground floor building.

A deposit of 25 per cent. will be required at the time of sale.

FOR SHIPCHANDLERS AND MILL-OWNERS.

AUCTION SALE OF 4 CASES CYLINDER, DOFFER, STRIPPING AND BURNISHING FILLET.

Under instructions from Messrs. Little and Co., Attorneys for R. Head and Co., Ltd., of Manchester and on account and risk of Manilal Varajlal and Co., now trading in the name of the United Mill Stores Trading Company, Messrs. BENNETT and Co. will, on SATURDAY, the 4th instant, sell by Public Auction at 3-30 p.m. (S. T.), at their Rooms, the following:—

4 rolls cylinder fillet in all 1,100 feet 2 in.
5 rolls doffer fillets in all 875 feet 1¾in.
6 rolls stripping fillet 960 feet 1¼in.
6 rolls burnishing fillets 960 feet 1¼in.

A deposit of 25 per cent. will be required at the time of sale.

AUCTION SALE OF STRIPED SHIRTING, MERCERISED POPLINS, DYED POPLINS.

Pursuant to the decree made in Suit No. 3513 of 1921 (Eastern Bank, Ltd. vs. Messrs. Royal Union Co.), Messrs. BENNETT and Co. will, on SATURDAY, the 4th instant, sell by Public Auction at their Rooms, on account and risk of Messrs. Royal Union Co.:—

7 cases dyed Poplins each 20 pieces.
5 cases stripe shirtings each 40 pieces.
5 cases dyed mercerised Poplins.

AUCTION SALE OF RUBBER RINGS, SHUTTLES, BOW SPRINGS, HAIR BELTING, SPRING BUFFERS, TALLOW TINS, ETC.

Messrs. BENNETT and Co. will, on SATURDAY, the 4th March, sell by Public Auction, at their Rooms at 3-30 p.m. (S. T.), by order of the Banks and offices concerned and on account and risk of the concerned:—

2 cases Codd's rubber rings.
27 cases Codd's rubber rings.
3 cases shuttles.
2 cases bow springs.
3 trusses red chrome spring buffers with buffalo caps.
2 bales bazar quality hair belting.

Under instructions from N. H. Moos, Esq., Receiver appointed in Suit No. 2943 of 1921 Mariambai vs. Buland).

1 lot of tallow tins.

On account and risk of the defaulting indentor N. H. E. Karawalla:—

1 case Cutlery.

On account and risk of the defaulting indentor Mohamed Haji Jusab:—

1 case Habardeshery.

On SUNDAY, the 5th March 1922 at 2-30 p.m. (S.T.) Messrs. BENNETT and Co., are instructed to sell by Public Auction at Ballard Pier, New Custom House very valuable and handsome teak and blackwood, plain and carved furniture by Maple, Cazarus, Roberts and Wimbridge, such as dining table, arm and without arm chairs rich sideboard and dumbwaiters, teapoys, rich carpets, table ornaments, drawing room Chesterfield sofas and easy chairs, screens fancy cabinets, figures, ornaments, flower pots, writing tables, glass door book-cases English brass bedsteads, English almyrahs, cloth and gown presses, dressing and wash hand tables dressing chest of drawers, reclining sofas, card tables, meatsafes, ice box, liters, aluminium utensils, etc. etc. The property of J. A. Stevens, Esq., C.I.E. O.B.E. Collector of Customs, and others.

Catalogues are published and the property on view.

AUCTION SALE OF VERY VALUABLE PROPERTY AT GRANT ROAD.

Suit No. 1389 of 1918.

The Advocate-General of Bombay having his Office in the High Court Building within the Fort ..... Plaintiff.
vs.
Abdul Hussein Mulla Kalimuddin of Bombay, Borah Mahomedan Inhabitant, residing at Grant Road, outside the Fort of Bombay ..... Defendant.

Under instructions from N. H. Moos, Esq., the Receiver appointed in the above suit, Messrs. BENNETT and Co., Auctioneers, will, on THURSDAY, the 23rd March, 1922, at 4-30 p.m. (S. T.), offer for sale by Public Auction the undermentioned immoveable property on the premises pursuant to the consent decretal order reference dated the 24th day of June, 1921, passed in the above suit.

All that piece or parcel of Foras land or ground containing by admeasurement 2,308 square yards or thereabouts, together with the, messuages, tenements, chawls and buildings standing thereon, situate at Grant Road outside the Fort of Bombay, fronting on the South side thereof, in the City and Registration District of Bombay and registered by the Collector of Land Revenue under Collector's Old Nos. 182, 183, Collector's New No. A1/13698, Old Survey No. 185 and New Survey No. A1/7368 and 3A and 4A/7368, and assessed by the Municipality of Bombay, under D Ward No 2428 (2), Street No. 440A, and D Ward No. 2429, Street No. 1 and D Ward No. 2432 and Street No. 4, and which premises are now in the occupation of the Receiver.

And a moiety or half share or interest in all that piece or parcel of land admeasuring 468 square yards, including a well therein, situate on the Eastern and Southern sides of the premises hereinabove described, which said land is used as a common or joint passage for the benefit of the premises hereinabove

AUCTION SALE.

BENNETT & CO.—(Contd.)

described and certain other premises to the East of the said common or joint passage and which well is also used jointly for the benefit of the said two sets of premises.

And a moiety or half share or interest in all that piece or parcel of land admeasuring 66 square yards and situate to the North and in continuation of the said common passage and which plot of land is for the joint use of the said two sets of premises.

Together with the right of way over the common passage admeasuring 42 square yards situate to the North and in continuation of the last mentioned plot of land which is also used for the benefit of the said two sets of premises.

For the plan of the property showing the main property as well as the common passages mentioned above, further particulars and conditions of sale apply to Messrs. Ardesher Hormasji Dinshaw and Co., at Esplanade Road, or to the undersigned.

BENNETT AND CO.,
Bombay, 2nd March, 1922.

AMUSEMENTS

UNDER PUBLIC PATRONAGE
Lalitkaladarsha Sangit Mandali
Founded by the
Late Mr. K. V. BHONSLE
will
Shortly Stage
SOCIAL OPERATIC COMEDY
SATTECHE GULAM
by
MR. B. V. VARERKAR.
Specially for the business world public of Bombay needly diversion
Newstyled High-class Opera.
Specially composed by authors of recognised merit to be performed in three hours. The first being
TURUNGACHYA DARANT
(On the threshold of the Jail)
This is an absolute novelty on the Marathi Stage.

Under Public Patronage
Lalitkaladarsha Sangit Co.
Founded by Late Mr. KESHAVRAO BHONSLE,
GRANT ROAD, BOMBAY THEATRE.
Saturday 4th March at 8-30 p.m.
Rakshasi Mahatvakanksha
Sunday 5th March at 3 p.m.
Sanyasacha Sansar
Proprietors { V. B. P. S. N. C.

IMPERIAL
TO-NIGHT and FIFTH WEEK
APATHE SERIAL
Hair Raising Hazards! Spine-tingling stunts! Throbbing thrill!
A HIGH POWERED SERIAL WITH JUNE CAPRICE & GEORGE B. SEITZ.
IN
"The Sky Ranger"
Episode 11. THE SEETHING POOL.
" 12. THE WHIRLING MANACE
TOM SANTSCH.
IN
"SAGE BRUSH MUSKETEERS"
The most powerful western drama in 2 part, much sparkling comedy in the picture as well as thrilling action
PATHE GAZETTE
Latest News
Daily 7, 8-45, & 10-30 p.m. Saturday and Bank holiday at 5 p.m. Sunday at 3-30 & 5-15 p.m.
PRICES AS USUAL
ALWAYS A GOOD SHOW

THE MAJESTIC
5-15, 7, 8-45 and 10-30 p.m.
ONE WEEK MORE!!!
THE KOHINOOR MARVEL
SATI TORAL
A beautiful Moral Story adapted from the ancient true history of Kathiawar
COMING! COMING!! COMING!!!
NEXT WEEK NEXT WEEK
A New Thundering super serial
VANISHING—TRAILS
Featuring
FRANKLYN FARNUM

THE
Alexandra Cinema
BELLASIS ROAD,
near BYCULLA CLUB.
TO-NIGHT.
THE VULTURE'S CLAW
This production was taken in the most picturesque places of Italy and France.
COMING! COMING!! COMING!!!
NEXT WEEK!!!
VANISHING TRAILS
A new Thundering super serial Featuring
FRANKLYN FARNUM.

AMUSEMENTS.

THE EXCELSIOR.

Cinematinee at 6-30: p. m.
"A Twilight Baby"
"JOSHUA JEWT'S ROMANCE"
At 9-30 p. m.
The World Famous magicians and Illusionists
SINOR CHEFALO
and
Signorina Polermo.
Assisted by their own Company of 10 Artistes in
"The Garden of Mystery"
Positively the most Elaborate Scenic novelty ever presented on any stage.

THE EMPIRE

To-day at 6-30; 8-15 & 10 p. m.
VARIETY & CINEMA.
DOROTHY DALTON
IN
"THE MATING OF MARCELLA"
Special Engagement of The World Famous Chinese acrobatic Troupe.
SCHAU SCHAU
NEW NOVEL ASTOUNDING ACROBATIC FEATS.

THE EMPRESS

TO-DAY AT 6-30; 8-15 & 10 p.m.
Italy's Strong Man
MARIO GUARITA ANSONIA
in
"THE GIANT'S STRUGGLE"

THE "STAR"

To-night and This Week
A Marvel of Science
"The Invisible Ray"
"The Invisible Ray"
"The Invisible Ray"
FURTHER THREE EPISODES
Episode 11th. "THE DYNAMITERS"
" 12th. "AVENGED"
" 13th. "THE MANIAC"
together with
The latest Tropical Budget and A Screeming Comic.
FULL ORCHESTRA PLAYING IN OUR 7 and 10-30 shows daily.
4 Shows daily, commencing, 5-15; 7; 8-45 and 10-30 Saturday and Sunday extra Matinee at 3-30.
Special arrangements for Ladies and Families in reserved class, Box, Balcony and Sofa seats.

COMING! COMING! COMING!
1. "JOSEPH and HIS ELEVEN BROTHERS"
A splendid Scenic version of a Religious story from the Old Testament.
2. "REDEMPTION OF MARY MAGDALENE"
Most touching, and pathetic! New Testament.
3. "THE HOUSE WITHOUT CHILDREN"
(A Big Human Interest Drama—A society picture.)
4. "THE WHIRLWIND"
(World's Greatest Wonder Serial, featuring the celebrated Star CHARLES HUTCHISON, America's death-defying Hero of dare-devil deeds)
Etc. Etc. Etc.
"THE STAR CINEMA"
Bombay's Newest & Princely Picture-palace
Tram Terminus, Grant Road,
POPULAR PRICES

INCOME TAX
AND
SUPER TAX.
RAILWAY AND STEAMER CLAIMS.
EXECUTION OF DECREES
We undertake execution of all kinds of claim very economically, promptly and to entire satisfaction of our clients. . . . .
A trial is earnestly solicited to have an idea of the beneficial works we are doing for the public . . .
THE ALL INDIA UNITED CLAIM AGENCY.
18, KALBADEVI ROAD,
MOOS BUILDING, NEAR EDWARD THEATRE, NEAR DHOBI TALAO.

COMMERCIAL.

CABLE QUOTATIONS.

COTTON.

LIVERPOOL COTTONS.

(REUTER'S TELEGRAM.)

Liverpool, Feb 27th

		Sales
Total Day's Sales at Liverpool		8,000
" " Sales on Spec. & for Exp.		—
" " Sales of East Indian		—
" Imports		—
EGYPTIAN FUTURE PRICES:—		
Mid. Americans Spot. Quieter		10 64
Egyptian F. G. F. Spot Sakels		18 00
New York 11 a.m.	March	18 65
(As known in Liverpool at closing time.)	May	18 35
	July	17 61
New Orleans 10 a.m.	March	17 29
	July	16 96

OPENING TONE AND PRICES.

Liverpool, Feb. 28rd;

Months.	To-day's Price.
Jan.	—
Feb.	10 29
Mar.	—
April	10 32
May	—
June	10 27
July	—
Aug.	—
Sept.	9 95
Oct.	—
Nov.	—
Dec.	—

CLOSING PRICES.

Liverpool, Feb. 27th;

Months.	To-day's price.
February	10 10
March	10 12
April	10 31
May	10 16
June	10 13
July	10 13
August	10 04
September	9 90
Oct.	9 82
November	9 74
December	9 68
January	9 62

Tone:—Barely steady.

EGYPTIAN COTTON.

Liverpool, Feb. 27th;

Months.	To-day's price.
February	16 60
March	16 75
April	16 90
May	17 10
June	17 10
July	17 35
Aug.	17 50
Sept.	17 65
Oct.	17 80
Nov.	17 95

ADDITIONAL QUOTATIONS.

Liverpool, Feb. 27th,

M. G. Bengal, Good		6 50
" " Fully Good		7 00
" " Fine		7 50
" No. 1 Comra, Good		7 95
" " " Fully Good		8 45
" " " Fine		8 95
" Broach, Good		8 45
" " Fully Good		8 75
" " Fine		9 45
" Sclade, Good		6 40
" " Fully Good		6 90
" " Fine		7 40

Nominal.

LIVERPOOL COTTON STATISTIC.

London, Feb. 24th.

Total Actual Export	5,000
" Forwarded	52,000
" Imports	71,000
" Stock	1,098,000
Actual Weekly Sales	56,000
Water Twist	1/6
Printers Cloth	23/6

DISCOUNTS.

London, Feb. 27th.

DISCOUNT Bank Bills 3 m/st	3 3/16
" Indian Bank Bills 6 m/st	3 3/16
" Fine Trade Bills 3 "	4 1/4
" " " 6 "	4 3/4
Rentes 5%	46

METAL REPORT.

WIN BLOCK	147 1/2

LINSEED.

LINSEED Calcutta Pure Basis Bags April-May Done	£ 19 3/4
Tone steady.	
B.W LINSEED OIL Naked Spot Net	
Mar.-April Buyers	36
Months May-Aug. Paid	35/3
Bar silver spot china selling closed Quiet	32 1/2

New York, Feb. 27th.

Demand Bills	4 42 75

EXCHANGE.

London, Feb. 27th.

On London in Paris	48 15
In Germany	985 00
In Italy	84 00

EXCHANGE ON CONTINENTAL CENTRES.
MIDDLE QUOTATIONS

Stockholm	18 66
Christiania	25 78
Amsterdam	11 55
Switzerland	23 63

Liverpool, Feb. 27th.

Mid. American Cotton	10 64
Egyptian F.G.F. Sakellaridis	18 00

The Wonderful Astrologer

Mr. Rupalalchadha, B.A., Hindu Ashram, Lahore, writes on 10-12-21. "The Perusal of 'THE HEAVENS UNVEILED' has well repaid me."
The wonderful book "The Heavens Unveiled" enables you to know your future for ten years, your longevity methods of prolonging longevity to read the full Annual life Reading and Character reading of every body, etc. It also contains God Siva's method of telling future events without horoscope at date of birth. Price Rs. 2. The premier Astrological Bureau Chodavaram, Vizag. District.

BOMBAY MARKET.

COTTON.

(From Our Correspondent.)

March 1.

To-day Reuter reported 10 points higher in New York futurs and the Marwari Bazar opened this morning for Fully good mg. Broach April May at Rs. 418 and going up by a rupee went down to Rs. 417. It then improved to Rs. 423½ an scattered buying and declined till Rs. 416 the rate at 4 p.m. was Rs. 416½. Fine mg. Oomra March opened at Rs. 345¼and advanced till Rs. 350½ again declined to Rs. 344 the same being the rate at 4 p.m. Fine mg. Oomra May opened at Rs. 361 and went up till Rs. 365. Again eased to Rs. 359 the same being the rate at 4p.m. F. G., mg. Bengal March was Rs. 293 and May Rs. 306 nominal. The marwari Bazar finally closed at Rs. 413 for F. G. Broach. At Colaba the market opened at Rs. 411 and closed at Rs. 408.

Our market for ready cotton continued to remain quiet, but the shippers were buying ready Oomra descriptions, and about 5,000 Rs. are reported to have changed hands yesterday.

CLOSING QUOTATIONS 6 p.m;

Bombay, Mar 1st.

Fully Good Broach April/May;		408
" M. G. " Bengal March		292
" " " May		306
Fine Oomra March		336
" " May		351 1/2

COTTON CONTRACTS BOARD QUOTATIONS.

Bombay, Mar. 1st.

F. G. M. G. Broach April/May		413
F. G. M. G. Bengal March		296
" " " May		304
Fine M. G. Oomra March		434
" " " May		347

SPOT QUOTATIONS;

Bombay, Mar 1st

Description	Super-Fine	F. Good	
M. G. Bengal and sind			
Punjab	320	300	280
M. G. Comra's No. 4	342	327	322
M. G. Central P. No. 1	352	337	312
M. G. Central P. No. 2	307	282	317
M. G. Southerns	—	—	—

RECEIPTS.

The following are the receipts of Cotton produce etc., for the 48 hours ending 6 p. m. on 28th Feb, 1922.

Cotton	18 012 Bale
Wheat	3,356 Qwt.
Linseed	6,136 "
Rapeseed	1,170 "
Gingellyseed	6,8 9 "
Poppyseed	Nil
Groundnuts	6,035 "
Castorseed	2,106 "
Rice	163,060 "
Myrabollams	10,811 "
Cottonseed	30,651 "
Mowraseed	Nil
Gram	1,878 "
Jowar	282 "
Masur	Nil
Barley	Nil
Kajra	2,824 "
Gul	11,260 Rs.

WHEAT AND SEEDS.

The Bomba wheat and seeds delivery Quotations

6 p.m. Mar. 1st

Bazar Rates.

Ready	Rs.	a.	p.
Wheat, White Delhi 70-30	65	0	0
Wheat, White Cawnpore 70-30	67	0	0
Wheat, Karachi Bengla	75	0	0
Rapeseed, Brown Delhi	9	4	0
Rapeseed, Brown Cawnpore	9	4	0
Rapeseed, Yellow Cawnpore	10	0	0
Linseed, Brown Bold	13	4	0
Linseed, Brown Thin	13	0	0
Teelseed, White 85-15	70	0	0
Teelseed, Gajar 75-25	65	0	0
Teelseed, Gajar 50-50	63	0	0
Teelseed Black	60	0	0
Poppyseed, White	13	12	0
Groundnuts	67	8	0
Jawa	—	—	—
Mowraseed	7	8	0
Barley	44	0	0
Castorseeds	45	0	0
Cotton Seed Ready Dilevery	38	0	0

Forward	Rs.	a.	d:
Wheat May	9	9	3
Linseed May	13	11	3
Cotton Seeds Bombay	—	—	—

Ready. Rail Delivery.	Rs.	a.	p.
Wheat White Delhi 70-30	9	12	0
Wheat, White Cawnpore 70-30	11	0	0
Wheat Karachi Bangla	11	0	0
Rapeseed, Brown Delhi	9	12	0
Rapeseed, Brown Cawnpore	9	12	0
Rapeseed Yellow Cawnpore.	10	8	0
Linseed, Brown Bold	13	12	0
Linseed, Brown Thin	13	8	0
Teelseed, White 85-12	14	0	0
Teelseed, Gajar 75-25	—	—	—
Teelseed, Black	—	—	—
Teelseed, Gajar 50-50	—	—	—
Poppyseed, White	—	—	—
Groundnuts	—	—	—
Jawa	—	—	—
Mowraseed	—	—	—
Barley	—	—	—
Castorseeds	—	—	—
Cotton Seeds Ready	5	6	0

BOMBAY EXCHANGE QUOTATIONS;

Bombay, Mar. 1st.

Bank Telegraphic	1-3 3/16
Bank Demand	1-3 7/32
Doc. Acceptance 3m/s	1-2 1/2
Fcs. Demand	302
American Dollars	360
Hongkong Dollars	181
Shangai	249
Japan	168 1/2
Singapore	183 1/2

Market.

MONEY AND SHARE MARKETS.

March 1.

Bars gold ready, Rs. 28-3.
Bars gold forward, 27-13.
Bars gold 2nd settlement, 27-11.
Bars silver ready, 89-8.
Bars silver 1st settlement, 87-9.
Bars silver 2nd settlement, 87-2.

EXCHANGE.

B C Rate—Bank's selling T T, 1/3 1/8.
Bank's selling D D, 1/3 3/16.
On London—Bank's selling T T, 1/3 3/16.
Bank's selling D D, 1/3 7/32.
Bank's buying 3 M/st D A, 1/3 1/2.
Bank's buying T T, 1/3 1/4.
Bank's buying D D, 1/3 5/16.
Tone of Exchange—Easy at close.
On Paris—Bank's selling D D, Frcs 305.
Bank's buying 3 M/st D A, Frcs 325.
Bank's buying D D, Frcs 315.
On Japan—Bank's selling T T, Rs. 168¼.
Bank's buying 60 D/st D P, Rs. 162½.
On Hongkong—Bank's selling D D, Rs. 187.
On Shanghai—Bank's selling D D, Rs. 248.
On New York—Bank's selling D D, Rs. 360.
On Singapore—Bank's selling D D, Rs. 178.
London gold ready, sh. 93-6.
London silver ready, d. 32-2.
London silver forward, d. 31-12.
Tone of silver—Dull—America and China sold, India bought.

Cross Rates on London to the Pound Sterling.
American Exchange, Dollars 4.42½.
French Exchange, Frcs 48.40.
Swiss Exchange, Frcs 22.50.
Belgium Exchange, Frcs 51.00.
Italian Exchange, 84.20.
German Exchange, Mrks 1015.

GOVERNMENT SECURITIES.

3½ per cent Paper, Rs. 56/8.
5 per cent War Loan, 83.
4 per cent Terminable Loan, 96.
4 per cent Conversion Loan, 75.
5½ per cent War Bonds due 1922, 99/12.
5½ per cent War Bonds due 1928, 99/12.
6 per cent Government of India Bonds due 1926, 99/12.
6 per cent Government of India Bonds due 1931, 100.
6½ per cent Bombay Development Loan due 1935, 103.
4 per cent Bombay Port Trust due 1974, 66.
6 per cent Bombay Port Trust due 1930, 95.
4 per cent Bombay Municipal due 1974, 66.
6 per cent Bombay Municipal due 1929 to 49, 95.
4 per cent Bombay Improvement Trust due 1974, 66.
The Share Bazar was closed to-day.

MILL STORES MARKET.

March 1.

A tendency to decline is in evidence in the mill stores market. The tone is quiet till now. However, the report of an increase in import duty from 2½ per cent to 11 per cent will greatly perturb the market immediately. In our opinion, such an enormous increase on stores and machinery, will be decidedly ruinous to the textile industry. This step taken by the Government with a view to meet the heavy financial budget will surely be considered most drastic.

The quotations for Healds are steady at Rs. 2-12 and for reeds Rs. 0-5-3. Other commodities have nothing of importance. The quotations are as follows:—
Healds, Rs. 2-12.
Reeds, Rs. 0-5.
Roller cloth, Rs. 10-12.
Roller skins, Rs. 45 (country).
Fillets, Rs. 1-3.
Bandings, Rs. 1-5.
Slubbings, Rs. 38.
Rovings, Rs. 32.
Skewers 10" Rs. 19.
Skewers 7" Rs. 16.

CHEMICALS-MARKET.

March 1.

There is some liveliness and interest evidenced in this market. The quotations from manufacturers are very slowly and steadily advancing, and also the probable increase in duty will add to the upward tendency which has already commenced.

Among sizing starches, Sago has very rapidly advanced. The latest quotation has been Rs. 15 nett per cwt., for the best pink quality. The quotation from Singapore has been steady. Farina is steady at Rs. 2-18 per cwt.

The quotation are as under:—
Salt Anitine, Rs. 0-13.
Salt Glanbar, Rs. 5-8.
Salt Epsom, Rs. 8.
Salt Antimony, Rs. 1-4.
Soda Sulphide, Rs. 25.
Bichromate Potash, Rs. 70.
Bichromate Soda, Rs. 65.
Sago flour, Rs. 15.
Farina K, Rs. 22.
Brown Sugar lead, Rs. 36.

COLOUR-MARKET.

March 1.

The market passes quietly on and very poor business to be reported. The nominal quotations are as under.

Alizarine 20 per cent Rs. 120 per cwt.
Congo-Red, Rs. 2 per lb.
Magneta Crystals, Rs. 12 per lb.
Mothyl Violet, Rs. 7 per lb.
Malachite Green, Rs. 8 per lb.
Benzo Purpurine, Rs. 3-8 per lb.
Delta Purpurine, Rs. 4-8 per lb.
Nigrosene Crystals, Rs. 3 per lb.
Hemetine Crystals, Rs. 1-8 per lb.

HEALTH OF BOMBAY.

The total mortality 864 was 79 more than in the preceding week; the death-rate registered was 38.21. These figures compare favourably with those for the 8th week of 1921 when the mortality was 1,328 and death-rate 70.50 and with those for the week during the preceding quinquennium (1917-21) when the average mortality was 1,009 and death-rate 53.57.

The number of deaths from Influenza during the week was 23 and that from diseases of the Respiratory system 344 against 20 and 299 respectively in the preceding week. Seven notifications of Influenzal Pneumonia were received during the week. Of the total deaths 135 were among infants under one year of age; 34 deaths occurred among recent arrivals from the mofussil who at the time of their death had resided for less than 10 days in the City.

Cholera was absent during the week; Small-pox: caused one death during the week; Plague: caused 19 attacks and 15 deaths during the week. The number of live births registered during the week was 858 against 340 in the 8th week of the last year and 383 the quinquennial average for the corresponding week in the five years (1917-21).

MASANI MEMORIAL FUND.

A meeting of the subscribers to the Prin. A. M. Masani Memorial Fund was held on the 26th ulto., when the following resolution was carried for the disposal of the Memorial Fund:—

"That two scholarships be founded of the value of Rs. 15 per mensem each, an oil-painting of Prin. Masani be prepared, and a nice suitable object be presented to Mr. Masani as a token of the subscribers' love and regard towards him when he retires. It was resolved that one of the scholarships be awarded annually to the student of the Baroda College who passes and secures the highest number of marks at the Inter Arts Examination of the Bombay University and prosecutes further studies at the Baroda College, and the second one to the student of the Baroda College who passes and secures the highest number of marks at the Inter Science Examination of the Bombay University and prosecutes further studies at the Baroda College. The scholarships shall be named the Prin. A. M. Masani scholarships. It was also resolved that a prize of the value of about Rs. 7 (seven) be given each year to the best student in Acting at the entertainment in connection with the Annual Social Gathering of the Baroda College, the prize to be named the Prin. A. M. Masani Prize for best Act.

THE WEATHER.

METEOROLOGICAL OBSERVATIONS

GOVERNMENT OBSERVATORY COLABA.

Bombay, Feb. 28th

Results of observations taken at 8 a.m. 17 m.s.

2 p.m. 8 p.m. and 10 p.m.

Barometer reduced to 32 deg. Fahr. in		29 [illegible]
Temperature of Air	degrees	78.0
Wet Bulb Thermometer	"	71 6
Dew Point	"	68 6
Relative Humidity of Air	"	0.734
Amount of cloudy sky (the whole sky cloudy—10)		0.0
Maximum temperature of Air		85.3
Minimum do do		72.8
General direction of Wind	E,NW,NNW.	
Total movement of Wind	miles	171

DAILY WEATHER REPORT.

FOR THE 1ST MARCH, 1922.

Summary of observations recorded at 8 hours on Wednesday, the 1st March, 1922, giving data for the preceding 24 hours.

The Punjab.—Skies are moderately clouded in the north of the division and clear elsewhere. Humidity is in defect. Night temperature is above normal at Rawalpindi but below it at Hissar.

The United Provinces.—Skies are clear and except at Jhansi humidity is in defect. Night temperature is below normal at Jhansi and Allahabad.

Sind and Rajputana.—Skies are clear. Humidity is in excess at Karachi and is nearly normal or in defect elsewhere. Night temperature is below normal at Bikaner, Ajmer and Jaipur.

Gujarat, Kathiawar and Central India West.—Skies are clear. Humidity is nearly normal at Dwarka, Deesa and in Central India West and is in defect elsewhere. Day temperature is lower than usual at Vraval; night temperature is below normal at Bhuj and Rajkot.

The Central Provinces.—Skies are clear and at Khandwa and Akola humidity is in excess. Temperature has fallen and is now nearly normal.

The Konkan.—Skies are clear or only lightly clouded. Humidity and temperature are nearly normal.

The Bombay Deccan and Hyderabad.—Skies are clear and humidity is nearly normal or in defect. Night temperature is higher than usual at Aurangabad.

General Remarks.—There has been no rain. A western depression is giving heavy cloud in north Baluchistan and moderate cloud in the north Punjab and skies are also lightly clouded at a few stations in the Konkan and in the south of the Peninsula. Fine clear weather prevails over the rest of the reporting area.

Forecast.—Dry weather is likely except in north Baluchistan and the north Punjab where a few falls of rain may occur.

India Telegraphic Summary for the 28th February, 1922.

The disturbance in the central parts of the country has caused nearly general rain in Central India East and in the central districts of the United Provinces with a few falls in the Central Provinces. Cawnpore, Sutna, Pachmarhi report a quarter of an inch each. A western depression is approaching the Northwest Frontier. Temperature remains high from the Central Provinces to Assam.

OBSERVTIONS RECORDED AT 8 HOURS ON WEDNESDAY. THE 1ST MAR. 1922.

Station.	Temp. in Shade. Maximum of past 24 hours	Temp. in Shade. Minimum of past 24 hours	Humidity 8 hours	Rainfall. Past 24 hours	Rainfall. Total 1st Nov. to date	Departure 1st Nov. to date.
PERSIAN GULF—						
Muscat						
Do. (28th)	84	62	16	52	11.97	+3 75
Jask	—	62	2	6	5.72	+2 42
Kuwait	70	66	60	0	1.98	—0.98
Do (6th)	..	..	..	..	..	..
GUJARAT—						
Okha	84	57	48	54	..	1.61	+0 46
Dwarka	80	62	70	46	..	0.74	—0.68
Bhavnagar	87	58	60	71	..	0.74	—1 28
Jhansi	87	55	52	38	..	13	—.25
Cawnpore	87	58	54	0	..	2 07	+0 8
Allahabad	88	151	52	40	..	1.25	—0 63
RAJPUTANA AND CENTRAL INDIA—							
Deesa	88	60	46	46	..	0.74	—0.68
Bhopal	87	58	60	71	..	0.74	—1 28
Jhansi	87	55	52	38	..	13	—.25
Cawnpore	87	58	54	0	..	2 07	+0 8
Allahabad	88	151	52	40	..	1.25	—0 63
CENTRAL PROVINCES—							
Agra	88	60	46	46	..	0.74	—0.68
Bhopal	87	58	60	71	..	0.74	—1 28
Jhansi	87	55	52	38	..	13	—.25
Cawnpore	87	58	54	0	..	2 07	+0 8
Allahabad	88	151	52	40	..	1.25	—0 63
CENTRAL PROVINCES—							
Jubbulpore	88	60	46	46	..	0.74	—0.68
Bhopal	87	58	60	71	..	0.74	—1 28
Jhansi	87	55	52	38	..	13	—.25
Cawnpore	87	58	54	0	..	2 07	+0 8
Allahabad	88	151	52	40	..	1.25	—0 63
RAJPUTANA AND CENTRAL INDIA—							
Deesa	88	60	46	46	..	0.74	—0.68
Bhopal	87	58	60	71	..	0.74	—1 28
Jhansi	87	55	52	38	..	13	—.25
Cawnpore	87	58	54	0	..	2 07	+0 8
Allahabad	88	151	52	40	..	1.25	—0 63
SOUTH KANARA AND CHARNAD INDIA—							
Deesa	88	60	46	46	..	0.74	—0.68
Bhopal	87	58	60	71	..	0.74	—1 28
Jhansi	87	55	52	38	..	13	—.25
Cawnpore	87	58	54	0	..	2 07	+0 8
Allahabad	88	151	52	40	..	1.25	—0 63
DECCAN PLATEAU—							
Deesa	88	60	46	46	..	0.74	—0.68
Bhopal	87	58	60	71	..	0.74	—1 28
Jhansi	87	55	52	38	..	13	—.25
Cawnpore	87	58	54	0	..	2 07	+0 8
Allahabad	88	151	52	40	..	1.25	—0 63
SOUTH KANARA AND CHARNAD INDIA—							
Deesa	88	60	46	46	..	0.74	—0.68
Bhopal	87	58	60	71	..	0.74	—1 28
Jhansi	87	55	52	38	..	13	—.25
Cawnpore	87	58	54	0	..	2 07	+0 8
Allahabad	88	151	52	40	..	1.25	—0 63
MADRAS—							
Deesa	88	60	46	46	..	0.74	—0.68
Bhopal	87	58	60	71	..	0.74	—1 28
Jhansi	87	55	52	38	..	13	—.25
Cawnpore	87	58	54	0	..	2 07	+0 8
Allahabad	88	151	52	40	..	1.25	—0 63
Cuddapah	..	..	..	..	..	3.50	—3 13
Madras	..	..	..	..	..	4.05	+1 78
Bangalore	..	..	..	..	..	3.8	—1 0
Coimbatore	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	4.0	+3 32
Negapatam	..	..	..	..	..	3.10	3 6
	..	..	..	..	..	2.0	—3
	..	..	..	..	..	11.73	—11 69

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SUN, MOON AND TIDES AT BOMBAY

High Water.

Day of Week.	Day of Month.	Bombay Mean Time.	Depth on Bar.
		h. m.	ft. in.
Tues ..	7th Mar ..	m 3 53	24 9
		e 10 40a	24 7

Low Water

Day of Week.	Day of Month.	Bombay Mean Time.	Depth on Bar.
		h. m.	ft. in.
Tues ..	7th Mar. ..	m 10 43	18 4
		e 11 54a	21 7

Fort St. George Gazette Extraordinary Madras, has been issued, notifying the regulations made, by the local Government, under powers conferred by Sections 3 and 4 of the Malabar Restoration Ordinance 1922 for the future administration of the areas hitherto under Martial Law and the trial of cases connected with the rebellion.

BOMBAY RACING SEASON.

13TH EXTRA MEETING.

SILVER JUG WINS THE CHEVELEY HANDICAP.

(FROM OUR CORRESPONDENT.)

There was a fair attendance at the thirteenth extra meeting yesterday. The weather was warm and the sport very interesting. Of the eight events on the card, three were for Arabs and five for English horses. Among the events for Arabs was the Second Dealers' Plate in which a large field took part. The first event of the afternoon was the Junior Plate No. 3 reserved for riding boys. There were thirty horses on the card, but thirteen declined. This race was won by Limerick, ridden by Khalil, who rode a fine race and proved himself a reliable rider. Napoleon secured second place, Rangaroo rode this animal, he made a desperate attempt to win this race and the result was a fine finish.

The Second Dealers' also saw a large field out though four declined. Unfortunateuy this race, as also the previous one, resulted in an indifferent start. In the absence of Grey Sprite, Pride of Iraq was installed favourite and he won without opposition, thus proving himself a much superior animal than his competitors. Anin, who won the 1st Division of the Melton Plate, secured third place. This animal will prove himself a good horse in Poona where, in all probability, he will develop staying qualities.

The High Clere Handicap was run on the 5 furlong straight course; in this race too there were numerous scratchings. Resilience on account of his superior class was considered the best among the lot, but he could only finish a bad third. Ila's Fancy won easily from Meg Merrilea.

The Falmouth Handicap, 1¼ miles, for horses in the 3rd Division saw a good field out. This was perhaps the most interesting event of the day from a speculative point of view. Almost every horse in the race had a good following, though Box O' Tricks started at shorter odds than the rest. Pilgrim's Pass was fancied by a good many and the connections of Heir-at-Law were very confident. Soith Notts upset the Apple Cart by beating Box O' Tricks by a neck.

The next event was the Carnavon Plate of 1 mile. Southern Beauty, Mossley, Wolfram and Cyanite declined. In this race Allensmore and Belle Voyageuse attracted considerable attention, while Archer and Floreal were by no means neglected. Floreal won easily from Allensmore, but Archer disappointed a large following. Belle Voyageuse also ran badly.

The Cheveley Handicap was the big event of the day. With the exception of Unitoi and Fussy all the competitors on the card ran. Silver Jug, Simon's Choice and Festivity shared favouritism and Arc Light attracted considerable notice. Silver Jug secured the verdict after allowing Quarryman to do the running till before the Stands. Simon's Choice was a bad fourth, but Arc Light, We Two, Treadle and Festivity ran most disappointingly.

The Fermoy Plate, a handicap for horses the 2nd and 3rd Divisions, was run on 5 furlong straight course. In this race ello and Paragua were favourites, but nfield upset all calculations by beating by a neck.

public received a rude shaking when or was beaten in the Trombay Plate ntor. In this race Cairo and War- were also well spoken of. The ran prominently till the turn and er never made any show in the

ient feature of yesterday's racing d starts in almost all the events. act that requires a little looking any events are hopelessly spoilt start. True the fields are gene- many animals are very res- improvement in the present standing is surely possible. two fine races, Purtoosingh's ntor was graced; Silver Jug, erday, placed only once dur- and after that ran most dis- d the failure of favourites events yesterday is a fact ry badly on Punters almost season.

Details:—

THE JUNIOR PLATE. No. 3.

Mr. A. S. Ebrahim's MERICK 8-13 Khalil ... 1
Rangaro m's NAPOLEON 9-2
Mr. Munshi A 2
GRAND 9-1 omeds Abdulla's BABY
Mr. M. Mah 3
Baboo y's BLUE DIAMOND
Not Run:—O 4
Gold Coin, Suri Sirlib, Africa, Cowaan, Fiddler, Ptarmi richo, Paragon, Sugger, shaal, Mentor.

The Race:—Thi horses getting off bad start most of the the field Blue Di file. Persian Star led tendant. Of the o being his nearest at- and Gulistan wer napoleon, Baby Grand lying somewhere inent Lemerick was furlong Blue Diam rear at the fourth along to the bend brought the field Napoleon at the he retired leaving looked a winner bu affairs. Napoleon Limerick, a fine finis challenged by ing the Verdict by ½ led the latter gain-

Time.—1min. 26 1/5th length, 1 length.

First Tote paid Win Rs. 16 and Rs. 29. Places Rs. 15.

Second Tote paid Win Rs. 8 and Rs. 13. Places Rs. 7-8.

Favourite.—Napoleon
Trainer.—J. K. Irani.

THE SECOND DEALERS' PLATE.—Div. I. Distance 1 mile.

Mr. K. Lindsay Smith's PRIDE OF IRAQ 9-3 Easton 1
Mr. Saayad Sulleman's BAHADUR-UL-MULK 8-7 Dobie 2
Mr. Hoshang Jamsetjee's AMIN 8-10 Buckley 3
Mr. A. A. Ajam's KHAYUM 9-3 Ruiz 4

Not Run:—Grey Sprite, Hatchel, History, Kelvin Boy.

The Race:—Another bad start Grey Rosette was the first away followed by Khayum, Pride of Iraq, Bahadur-ul-Mulk and Raimania, Roman brought up the rear there was no Khayum entered the Straight slightly ahead of change in this order till the bend where Pride of Iraq. The later soon left him to win easy by 3 lengths. Khayum was later passed by Bahadur-ul-Mulk and Amin who moved up late Neck second and third, head third and fourth.

Time:—1min 52 4/5secs.

First Tete paid Win Rs. 21. Places Rs. 14-8, Rs. 121-8 and Rs. 16-8.

Second Tote Win Rs. — Places Rs. 7, Rs. 50 and Rs. 8-8.

Trafner:—G. Bell.

THE HIGHCLERE PLATE.—Distance 5 furlongs (straight).

H. H. Maharaja of Cooch Behar's ILA'S FANCY 8-8 Ritchie 1
Mr. Heath's MEG MERRILIES 8-8 Metherson 2
Mr. Shaik Yasin's RESILIENCE 9-3 Ruiz 3
Mr. G. Khamisa's PIN MONEY 8-5 Morris 4

Not Run:—Sugarey Sam, Hibernia, Mary's Lamb, Olivine Pretty Margaret.

The Race:—Pin Money seemed to be leading from Ila's Fancy, Meg Merrilies and Resilience. There was hardly any change till a furlong from home where Ila's Fancy drew away from his field and won Comfortably by 2 lengths. An exciting finish ensued for second and third place Meg Merrilies finishing a neck in front of Resilience who in turn was a head in front of Pin Money.

Time:—1min. 2/5secs.

First Tote paid Win Rs. 61-8. Places Rs. 14-8 Rs. 14-8 and Rs. 13.

Second Tote paid Win Rs. — Places Rs. 7-8, Rs. 7-8 and Rs. 6-8.

Trainer:—C. Jennings.

THE FALMOUTH HANDICAP.—Distance 1¼ miles.

Mr. Heath's SOUTH NOTTS 8-10 McPherson 1
Mr. Sangidas Jesiram's BOX O'TRICKS 8-7 Hewitt 2
Genl. Raja Sir Hari Singh's PILGRIM'S PASS 8-2 Donnelly 3
Mr. W. King and Capt. C. J. Brigg's HEIR-AT-LAW 9-2 Townsend 4

Not Run:—Cyanite, Penny Pie.

The Race:—They were sent away level. Curator showed the way to Walfrain, Box O'Tricks, South Notts and Pilgrim's Pass, the rest of the field were bunched up. At the fouth furlong Box O'Tricks assumed Command and brought the field round the turn when he was Collared by South Notts. There was an exciting finish up the straight South Notts winning by a neck, ½ neck separated Box O'Tricks from Pilgrim's Pass. Only a short head separated Pilgrims Pass from Heir-at-Law who finished fourth after a late rush.

Time:—2mins. 9 1/5secs.

First Tote paid Win Rs. 301. Places Rs. 66-8 Rs. 19 and Rs. 27.

Second Tote paid Win Rs. — Places 31-8, Rs. 10-8 and Rs. 19-8.

Trainer:—T. Ferguson (Jnr.).

THE CARNAVON PLATE.—Distance 1 mile.

Mr. J. C. Galstaun's FLOREAL 9-6 Dobie 1
Mr. Darey's ALLENSMORE 8-1 F. Hbxley 2
Mr. Heath's BLACKWATER 8-3 McPherson 3
Mr. Goculdass' CRACKNEL 8-3 Purtoosingh 4

Not Run:—Southern Beauty, Messley, Wolfram, Cyanite.

The Race:—A bad start saw Floreal lead from Allensmore, Cricknel, Couplet—Archer and Belle Voyagense, Floreal after keeping his lead all the way won from Allensmore by 1 length. Blackwater Covered much ground at the finish and snatched third place from Cracknel. 1 length separated second and third, 1 length third and fourth.

Time:—1 min. 39 2/5secs.

First Tote paid Win Rs. 64-8. Places Rs. 28-8 Rs. 36-8 and Rs. 40.

Second Tote paid Win Rs. —Places Rs. 19-8, Rs. 17 and Rs. 17-8.

Trainer:—P. J. Futh.

THE CHEVELEY HANDICAP.—Distance 1 mile.

Mr. F. M. Gazda's SILVER JUG 9-3 Easton 1
Mr. Sangidas Jesiram's QUARRYMAN 9-8 Howitt 2
Mr. W. King's LOVE GLASS 8-9 Townsend 3
Mr. J. C. Galstaun's SIMONS CHOICE 9-5 Dobie 4

Not Run:—Unitoi, Fussy.

The Race:—Quarryman streaked away with a long lead. The next in order were Silver Jug, Arclight and Catchup. Quarryman rounded the turn first and flattered his supporters till challenged in front of the stands by Silver Jug. The latter won by 3 lengths after a fine finish. Love Glass placed third ½ length behind. 1½ lengths between third and fourth.

Time:—1min. 39secs.

First Tete paid Win Rs. 44. Places Rs. 20, Rs. 35 and Rs. 21-8.

Second Tote paid Win Rs. — Places Rs. 10-8, Rs. 18-8 and Rs. 10-8.

Trainer:—E. C. Kamshaw.

THE FERMOY PLATE.—Distance 5 furlongs (straight).

Mr. M. M. Karbhari's GREENFIELD 7-12 Buckley 1
Mr. S. Basheerali's DOUBLE WIN 8-7 Herbert 2
Mr. Bishan Narain Bhargava's LACE 8-3 M. Hoyt 3
H. H. the Maharaja of Cooch Behar's PARAGUA 8-13 Purtoosingh 4

Not Run:—Crushed Glass, Flight Errant, Quite Dark, King of the Ring, South Star.

The Race:—Paragua and Barbany were in front for most of the journey. Next came Lace, Double Win and Pine Tree, Lace joined Paragua a furlong from home and the pair raced together. Greenfield and Double Win moved up late; the former succeeded in gaining the Verdict by a neck. ½ length, second and third, neck third and fourth.

Time:—1min. 0 2/5secs.

First Tote paid Win Rs. 127-8. Places Rs. 52-8, Rs. 27-8 and Rs. 32-8.

Second Tote paid Win Rs. — Places Rs. 26, Rs. 27 and Rs. 23.

Trainer:—Syed Mustapha.

THE TROMBAY PLATE.—Distance 6 furlongs, 41 yds.

Mr. M. Goculdass' MENTOR 8-0 Purtoosingh 1
Mr. Heath's KHABOOR 9-5 McPherson ... 2
Mr. Noble's DOUBLIN 8-1 Dobie 3
Mr. H. Ebrahimjee's and P. Bursing's KARAM 7-6 Donnelly 4

The Race:—From a fair start Rome led. Then Came Cairo, Mentor, Dublin, Khaboor, Romeo and Cairo fell away at the turn. Here Mentor drew out and going very strong won by ½ a length from Khaboor who made desperate efforts to get on terms. ½ length between second and third, head between third and fourth.

Time:—1min. 23 4/5secs.

First Tote paid Win Rs. 185. Places Rs. 47-8, Rs. 14 and Rs. 48.

Second Tote paid Rs. — Places Rs. 25-8, Rs. 7-8 and Rs. 31.

Favourite:—Khaboor.
Trainer:—A. Hoyt.

TENNIS IN BOMBAY.

WESTERN INDIA TOURNAMENT.

MRS. ROW & WAGLE BEAT MRS. ROBINSON AND V. PARTON.

Play in connection with the Western India Tennis Tournament was resumed today at 4-15 p.m. at the Queen's Road Courts. The events scheduled for the day were all of a very interesting nature and the tennis loving public of Bombay was treated to a sound display of tennis by the day's proceedings.

There were six matches fixed for the day one match in Gentlemen's Doubles, two in Singles and three in Mixed Doubles. Most of the matches were hotly contested and play ran into three sets. The Singles matches were an exception to this as both Ranga Rao and Annett were able to cheaply dispose of their opponents Gore and Fox at scores of 6—0, 6—0 and 6—0, 6—3.

The above scores would show that the games in Singles were decidedly one-sided. A Singles match is a far greater test of one's abilities as a tennis player and it is no disparagement either to Gore or Fox to say that they were completely outclassed by their opponents. True, a much better show and some pretence of a fight was expected of Gore—but when opposed to the unerringly accurate and well-placed strokes of Ranga Rao, Gore could do no better. Fox versus Annett was a test of endurance more than of tennis abilities Annett stuck to the ball like a leech. He was caution incarnate and even when a bold and powerful stroke, would, have secured him a point he preferred to play for 'safety' rather than risk the one chance in a hundred of missing. No wonder he won at 6—0, 6—3.

The only match in Gentlemen's Doubles was that between Naoroji and England Versus Negil Jones and Vernon. The game was a very interesting one full of exciting interludes of dashing aggressive net play, when the four of them would rush up to the net and volleys were exchanged with such lightning rapidity as the eye could scarce follow the exchanges. Negil Jones was at his best in the first set which he and partner captured at 6—3. It appeared at the moment England and partner had no chances.

The next two sets told a different tale. Taking stock of their deficiencies England and Naoroji improved their game and decided to challenge right from the start. On the other hand Negil Jones was of feron and missed many returns. Vernon was steady throughout and often by his brainy play non-plussed his opponents. The second set fell to Naoroji and England at 6—3. There was not much of a fight in the third and deciding set which was captured by England and Naoroji with a concession of but two games.

MIXED DOUBLES

The Mixed Doubles created a great deal of interest. All the three matches ran into three sets. Lady Tata and Naoroji defeated Mrs. Crichton and Ranga Rao at 6—1, 4—6, 6—2. Mrs. Crichton though she played a good game was evidently no match to Lady Tata—who successfully tackled even Ranga Rao's most difficult side-strokes with absolute *sang froid*. Ranga Rao had thus to do double duty—while Naoroji had simply to keep a vigilant watch at the net and kill weak returns. Mrs. Crichton and Annet were beaten by Mrs. Patterson and Mathews at 7—5, 6—4, 6—4. Mrs. Clayton was better than Mrs. Patterson and her style of tackling balls was delightfully pleasing.

The match of the day was Mrs. Row and Wagle versus Mrs. Robinson and Parton. The first was decided only at 10—8 and it fell to Parton and partner. But Parton gorid himself out in this set by his exerting too much and had to pay the toll in the succeeding sets. In the second set Parton and partner were leading at 4—1. The ball was at their feet and they had only to collar two more games when their defence collapsed and Mrs. Row and Wagle romped home by capturing the set at 6—4 and the next set at 6—0. There was some wortly warfare between Mr. Parton and the umpire about a certain point being played over. The umpire was right on the point—but all the same one could not help wishing that instead of posing like dignified memories or just whispering out the scores in a way that they get lost in a perplexing assorance of Sibilant syllables the umpires would call out the scores in loud tones that all might hear them without giving ground for complaints.

YESTERDRY S RESULTS.

Ranga Rao beat Gore 6—0, 6—0.
Annett beat Fox 6—0, 6—3.
R. D. England and Naorojee beat Nigal Jones and Vernon 3—6, 6—3, 6—2.
Mrs. Rane and Wagle beat Mrs. Robinson and Parton 8—10, 6—4, 6—0.
Lady Tata and Naorojee beat Mrs. Crichton and Rangaro Mrs. Paterson and Mathews beat Mrs. Crichton and Annet 7—9, 6—4, 6—4.

TODAY'S MATCHES.

FINAL OF SINGLES.

Court No. 2.—Rang Rao vs. Annett—5 p.m.

SEMI-FINAL MIXED.

Court No. 2.—Naoroji and Lady Tata vs. Barraclough and Mrs. Mead—5-15 p.m.

Court No. 1.—Mathews and Mrs. Paterson and Wagle and Mrs. Rane—5-15 p.m.

FRIDAY'S MATCHES

SEMI-FINAL OF DOUBLES.

Court No. 1.—Mrs. Milne and Bean Naorojee and Dastur at 5-15 p.m.

Court No. 2.—England and Naorojee v. Rang Rao Wagle at 5-15 p.m.

SATURDAY'S MATCHES.

FINAL DOUBLES AND FINAL MIXED DOUBLES.

Entrance fees for spectators Rs. 2 on Thursday, Friday and Saturday.

THE DRINK EVIL

NOW TO END IT

BOMBAY MINISTER'S STRANGE METHOD.

Till about 6 p.m. there was nothing sensational in the Council yesterday—only a small grant of about six thousand for increased pay to ship surveyors was defeated by the Council. The total demands made by Mr. Cowasji for Land Revenue, Ports and Pilotage and other departments were then put to vote and carried. He informed the Council that the reduction made by them of a sum of about a lakh of rupees was to be included in the net reduction of Rs. 6½ lakhs, made by him voluntarily.

The discussion of the day, was, however, reserved for the last hour of the Council yesterday, and that was on a motion brought forward by Mr. Bhate for the omission of an item of Rs. 15 lakhs provided for the purchase of the Acetone Factory at Nasik for converting it into a distillery for the manufacture of country liquor. While he and Mr. Dumasia opposed the grant on grounds of its being a bad business, the Excise Minister, Mr. Mehta, supported it on the ground of its being a necessary item in the Government of the Presidency. The fact was, he said, they had a shortage of liquor supply to meet the demands of the public and had to purchase it at high pri and if the Acetone Factory were purchased, they would be able to manufacture about 20 lakhs annually and thus save money to Government. Government would also be able to make money out of it. Besides, it was impossible to have a sudden stoppage of all drink traffic—it must be gradual, ever according to the most ardent temperance reformers, and gradual it was going to be if he could help it he said. That was the sum and substance of his argument. The Minister was unable to look further than his nose and that too from a materialistic point of view.

Mr. V. R. Gupte of Poona fell on the Minister and made mince-meat of his arguments. He considered the matter from a high moral standpoint and as a genuine temperance reformer wanted Government not to purchase the factory. He said the Council was there not as a business body, but to teach moral principles and for the sake of prohibition of such evil traffic they should not launch into this venture. Besides, there would be a surplus of liquor on their hands, and what were they going to do with it, if not distribute it among the public for the sake of increased revenue? These downright views, untainted by expediency or money considerations, were not likely to find favour with a Council of opportunists. Dr. K. E. Dadachanji objected only from the business point of view, otherwise he blessed the purchase. Then there was a protection of Moderates-cum-Co-operators at all cost, who paid lip homage to the cause of temperance, spoke about good bargains, talked about dangers of illicit distillation, and voted for the grant. After their conventional anxiety for the morals of the people, and not for the growing vice of drink, these councillors proceeded to support the manufacture of liquor by State. But the most spacious arguments of all were those brought forward by that self-appointed guide, friend and philosopher of the Council, Rao Bahadur Chitale, who beats everybody in trotting forth sanctimonious talk. It would have been impossible for any sane man to have brought forward the argument, that because people would resort to other intoxicants if liquor traffic was put down, there should be no prohibition. He had also a soft corner in his heart for the habitual drunkards and for the men who toiled and braved the dangers of life. Mr. Purshottamdas, another mentor of the Council, also supported the Finance Minister. He insinuated about vested interests and said the opposition had come from that direction. He also informed the Council, was a great temperance reformer—save the mark—but they must be practical men, as he was. If it was tained money they were getting from Excise, so much the more reason why it should be in the hands of Government,—in this strain he lectured and he found supporters. It was for a non-Brahmin, Mr. Salgar, without making any professions of temperance, to point out to the Council, when they talked glibly about the future revenue to be derived from the drink traffic, the dangers of building castles in the air. He said with a few days' picketing their revenue had fallen by 53 lakhs and what would be the fate of Government if, picketting was resumed. Mr. Bhate's motion was defeated.

PROCEEDINGS IN DETAIL.

A meeting of the Bombay Legislative Council was held yesterday, Sir N. G. Chandavarker presiding.

After questions had been asked and answered, Sardar V. N. Mutalik moved the omission of an item of Rs. 6,900 for increased salaries to the existing three ship surveyors. After a good deal of discussion, extending over an hour, the demand was thrown out by a majority of three votes—38 voting for the omission and 35 against.

After all the motions for omissions had been dealt with, the total demand of Rs. 1,15,12,000 for Land Revenue, Posts and Pilotage, etc., was then put to vote. Some of the members wanted to know whether the Rs. 6½ lakhs deducted, included the item omitted by the Council. Mr. Cowasji said that that was the basis on which they had considered the motions for reductions. The motion was then passed.

Mr. C. V. Mehta then made a total demand of Rs. 1,12,81,000 for Excise, Forests, Registration and Agriculture. There was in addition a sum of Rs. 17½ lakhs out of loan for Excise; also 10 lakhs for Forests out of loans. There was a total reduction of Rs. 6,85,000 from the estimate.

ACETONE FACTORY AT NASIK.

Mr. G. C. Bhate moved the omission of an item of Rs. 15 lakhs for the purchase of Acetone factory at Nasik, for use as a country spirit distillery. He wanted to know why there should be a hurry in the purchase of such a factory, particularly when there was stringency of money. His other point was that the price was going to be paid out of loan amount and he objected to this. No permanent Excise policy had been laid down by the Government and the desire of the House was that there should be a reduction in the production. The spending of such a large sum would also be a clog in their policy he said.

Mr. N. M. Dumasia opposed as their policy should be to bring down the liquor consumption. The Government had often said that their policy was to lessen the consumption and now Government were going to act as purveyors and manufacturers. He opposed that principle. It was stated that Government would be able to manufacture liquor at a cheap rate. The Excise policy of Government had always gone wrong and there was no ground to show that it was going to be right now. The factory was a white elephant to Government of India and he was sure it was going to be so to the Bombay Government. They would require a large capital to run the factory and all sorts of posts would be created to look after it; they might even bring out experts from England to manufacture liquor.

CASE FOR VESTED INTERESTS.

Mr. C. V. Mehta said the case for the vested interests could not have been put more strongly than by the last speaker. It was stated that by manufacturing liquors Government would be creating vested interests. They had no desire to be manufacturers and purveyors. The situation was forced upon them and they had to manufacture liquor. They required about 26 lakhs gallons per year, out of which 15 lakhs were obtained from the distillers and the balance was obtained from outside. They had been compelled to pay higher prices for the last few days; they had to pay as much as Rs. 1/8 and at the Khanapur Distillery they had been able to manufacture at Rs. 1/4 per gallon. They desired to put up a factory between a Deolali and Nasik and the Acetone Factory was in the market and they purchased same; it had cost the Government of India about Rs. 26 lakhs. It had been purchased for Rs. 17 ½ lakhs by the Government of Bombay and that price could always be obtained by them. It was an excellent bargain from the business point of view and they had got to manufacture liquor as they were short of the supply now. In fact they had been quoted Rs. 1/12 per gallon. At Khanapur they were making 3 lakhs of gallons and here they hoped to manufacture about 20 lakhs and their whole loss wou'd be made up in the next three years. The policy of Government was the gradual reduction of liquor consumption and however ardent temperance reformers they might be, they would agree that the reduction must be gradual. The traffic must be rooted out gradually and not all at once, for it was impossible to do so.

TAINTED MONEY.

Mr. V. R. Gupte said the Council had appointed a Committee and they wanted an immediate reduction and not a gradual reduction. Suppose the Committee decided to put a stop to liquor traffic from 1924, then what were the Government going to do? The factory would be on their hands. Government were going to be manufacturers of liquor. Because they said that it was tainted money it was said that the liquor was wanted by the people and so it was not tainted money. The Council was not a business Council; they wanted to teach moral principles and they were not going to borrow Rs. 15 lakhs for manufacturing liquor. Then again they must not trade on borrowed capital and as a business concern they should not undertake it all. It was stated that they required a supply of about nine lakhs of gallons, but the factory was going to make 20 lakhs and they would have plants for making 35 lakhs of gallons; he asked whether this large manufacture was in the interests of temperance or for the purpose of making profit by spreading drink.

Dr. K. E. Dadachanji said if prohibition was not going to come during the next five years, then they might buy the plant, but if it was going to come within the next three years, then it was going to be a white elephant. If prohibition came then the factory would be of use to none, although the land might be able to fetch some value.

Mr. G. B. Trivedi did not think that prohibition was going to come within the next two or three years, although the Committee might recommend it. It was going to be a good bargain and there was no harm in purchasing the factory.

Mr. G. K. Chitale congratulated the Minister and the Abkari officers on putting down the liquor traffic in a direct manner. Government would be able to control the liquor consumption by putting up a factory. The vice must be got under gradually and illicit manufacture must not take place. On moral grounds they must tolerate the evil for some time. If the people gave up liquor, they might take up *ganja* or some other thing. He said there was no possibility of the evil being ever eradicated. Besides, those who worked in the rains and jungles wanted something to intoxicate them.

NOT PROPER TO BUY FACTORY.

Mr. Salgar said last year, with the slightest of picketing, their income had fallen down by 53 lakhs. The Committee might recommend total prohibition and he thought it was not proper to buy the factory.

Mr. Patel supported the motion, as the eyes of the drunkards had been opened now-a-days.

Khan Saheb Mansuri opposed the motion, as he thought it would take some time to put down drink traffic.

Mr. Purshottamdas opposed the motion.

The motion was put to vote and the President declared the motion defeated. On a division being asked, the result of it was that five voted for and 52 voted against. The motion was defeated.

The Council then adjourned till 2 p.m. to-day.

BOMBAY CITY AND SUBURBS.

Engagements.

TO-DAY.

Edward Sassoon and Meyer Sassoon Mills Co., Ltd., 12 noon, Sassoon Building, 15, Dougall Road, and E. D. Sassoon United Mills, 4-30 p.m.
Bombay Legislative Council Meeting, Town Hall, 2 p.m.
Municipal Corporation, 3-40 p.m.

NOTICE TO JURYMEN.

Gentlemen of the Special Jury summoned for the current Criminal Sessions are required to attend at the High Court on Friday morning the 3rd March, 1922 at 11-30 o'clock (S. T.).

BAND AT P. V. MARY GYMKHANA.

The band of the G. I. P. Rly. Regt. A.F.I. will play at the P. V. M. Gymkhana to-day (Thursday) at 6-15 p.m.

BOMBAY PROVINCIAL CONGRESS COMMITTEE.

A meeting of the Council of the Provincial Congress Committee for the City of Bombay will be held to-day (Thursday) at 6 p.m. (S. T.) at No. 2, Dean Lane, Fort.

ASURI LALSA.

To-day (Thursday) at 9-30 p.m., the Arya Subodh Natak Mandali, will stage the "Asari Salsa," adopted from Sheridon's "Pizarro," at the Baliwalla Theater, when Mr. Joseph Baptista, Dr. Velkar and others will be present.

NEW MEDICAL RLY. DISTRICT.

It is stated the G. I. P. Rly. have created a new medical district in C. P., with its headquarters at Nagpur, for the convenience of their employees. Dr. S. C. Chatterji, M.B., C.M. (Edin.), District Surgeon, has been placed in charge of it.

REPORTED THEFTS.

Dyaneba Sitaram, residing at Delish Road has reported to the Police that between 12 midnight and 5 a.m. on the 28th of February some one broke his room and gold and silver ornaments and jewellery and pearls collectively valued at Rs. 5,229 were stolen.

Mr. S. H. Buley, a chemist has reported to the Police that on the 28th February between 1-10 p.m. and 2 p.m. some one stole Rs. 656-7 in cash and Government Currency Notes from off a desk in the Chemist's Department of Messrs. Leach and Weborney, at Esplanade Road.

ACCIDENT IN A GODOWN.

At about 2 p.m. on Tuesday two coolies named Bapoo Abbaji, aged thirty-seven, were working in a godown on Dangri Street loading bags containing cement from a stock of bags. Some bags got dislodged from the pile and one of them, which was being pulled down, dislodged another bag which fell on the two coolies, as a result of which Bapoo sustained a compound fracture of the left leg and abrasions on the right forearm while Marooti sustained a wound on the right skin. Both were removed to the G. T. Hospital where Bapoo was detained for treatment and Marooti was treated and allowed to go home.

ANTHROPOLOGICAL SOCIETY OF BOMBAY.

The Thirty-Fifth Annual General Meeting of the Anthropological Society was held on the 22nd ulto. when Rao Bahadur P. B. Joshi occupied the Chair. The thirty-fifth Annual Report and the Financial Statements were read and adopted. The Report said that in all 10 meetings were held at which 15 Papers were read by Messrs. Sarat Chandra Mitra, Father R. Zimmermann, D. D. Gilder, J. A. Saldanha, L. J. Sedgwick and J. J. Modi. 13 new members were elected during the year under Reoprt. Of these one is a lady who is the first lady member of the Society. At the close of the year, the number of members stood at 102. The funds amounted to Rs. 5534-2-2.

The Hon. Mr. C. A. Kincaid, I.C.S. was then duly elected President of the Society for the ensuing year.

The Office-bearers for the ensuing year were then elected.

PLAGUE IN WADALA.

TO THE EDITOR OF "THE CHRONICLE."

Sir,—Please publish the following in your daily paper and oblige.

Mortality of the Village of Wadala F Ward is rising daily. Plague is still raging here I warn the Municipal authrities to take steps before it is too late.

I openly invite the attention of the Executive Health Officer to the following question?

(1) What preventive measures have been taken to stop plague in Wadala after the receipt of my last letter to you.

(2) How many people have been inoculated.

(3) How many case have been reported and daily published in papers.—Yours, etc.

PHERWANI, C. N.

NEW BOARD OF MUNICIPAL MANAGEMENT.

NO SUPPORT FROM PUBLIC.

(Associated Press.)
SURAT, March 1.

The Surat Board of Management in Municipal affairs has taken charge of the primary schools from the special officer appointed by the Commissioner, North Division.

Constructive work of Non-Cooperators is going on especially in spinning and weaving Khadder in Bardoli Taluka. The Surat Rashtriya School Mandal is organising its schools more solidly and the Surat public does not whole-heartedly support the new Board of Management.

Official and Personal.

His Excellency the Governor, accompanied by Mr. C. G. Adam, Private Secretary, Major R. L. Benson, Military Secretary, and Captain G. S. Rawstorne and Captain J. H. Carmichael, Aide-de-Camp, arrived in Bombay from Delhi yesterday morning.

Their Excellencies were the Guests of the Stewards of the W. I. T. C. at Lunch at the Willingdon Sports Club.

Their Excellencies' Garden P[illegible] fixed for Thursday, 2nd March, has been postponed to Friday, 3rd March [illegible] already issued will hold [illegible] altered date.

NEW BOOKS

	Rs.	As.
GREATER INDIA by Rabindranath Tagore	2	8
A GUIDE TO HEALTH By Mahatma Gandhi ...	1	8
ATHICAL RELIGION OR NEETHI DHARMA By Mahatma Gandhi ...	0	6
TO THE STUDENTS By C. F. Andrews ...	1	0
THE TRUTH ABOUT INDIA By H. F. Hyndman ...	0	12
THE FAILURE OF EUROPEAN CIVILISATION By S. E. Stockes with Foreword by C. F. Andrews ...	1	8
NATIONAL SELF-REALISATION By S. E. Stockes ...	1	8
ESSAYS POLITICAL AND NATIONAL By S. E. Stockes ...	2	8
THE REVOLT OF THE EAST By Bernard Houghton ...	1	8

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THE BOMBAY CHRONICLE.

Thursday, March 2, 1922.

A BANKRUPTCY BUDGET.

The Budget which was introduced yesterday in the Legislative Assembly has justified the gloomiest forecast by exhibiting for the current year a total deficit of rupees 34 crores, and for the next financial year a prospective deficit, on the basis of existing taxation, of 31¾ crores. This makes the fourth consecutive year of heavy deficits, which now aggregate Rs. 90 crores. Sir Malcolm Hailey is very eloquent on the need for rigorous control of expenditure, but weakly ends up in the role of Job's comforter by gravely assuring the House:—"But the field of civil expenditure over which that inquiry (by a Committee of Retrenchment) can range is small; it does not extend to more than twenty crores; and though retrenchment may, and no doubt will, be effected, it could have but a minor effect in restoring the balance." We are unable to share Sir M. Hailey's ideal of budgetting when he goes on to add in the passage already quoted:—"In any case a Finance Minister must frame his Budget not on what he hopes may be effected in the future, but on the basis of the expenditure now actually being incurred." For, if the Finance Minister and the Government are honest in their desire for retrenchment, the promised reduction will not be deceptive or illusory when the final accounts are made up, but will, if anything, exceed the cautious estimates of their actual effect at the time of estimating. By the peculiarities of the "Reforms" the Government of India have been entrusted with the most extravagant departments of administration; and it reflects very little credit on their financial genius or administrative ability, if, before even a single trial of strength with the spending departments, they throw up the sponge and declare retrenchment to be out of the question. Looking at the latest effort of Hailey Finance, we do not wonder if the good old hardy annuals of "Army" reduction and "general economy" are trotted out in the year of grace 1922, as they were when Indian publicists, like Gokhale, first began to initiate themselves into the mysteries of High Finance as practised by the elite of the Indian Civil Service. Nor would we be staggered if the spokesman of the irresponsible bureaucracy make perfunctory promises of greater attention to the wishes of the "people's representatives" taking good care all the while that the only direction in which real substantial economy was possible must, and shall, be kept out of the contagion of retrenchment under deranged provincial finances. And every possible excuse. Had the professed policy of the Government of India been carried out half as honestly as claimed by them, they might have taken a leaf out of the book of Japanese Finance for the same period as we are budgetting for to-day. Japan has exactly the same difficulties of trade depression and swollen expenditure to be met out of a falling revenue. But true to the pact she signed at Washington, she has in the single item of the Navy made a cut of 110 million yen in one single year, out of a total budget of 1,450 million yen. Nothing makes the utter impenitence of the Government of India so unmistakable as their studied disregard of the financial needs of this country in their heedless extravagance in spending. And we wonder if even now those of our countrymen, who honestly fancied they saw in the "Reforms" a measure of self-government, would realise how far they are from real self-government, from any effective share in administration which will enable them to carry out their own suggestions for radical financial reforms on an adequate scale.

The deficit of the next year Sir M. Hailey proposes to make good by additional taxation; and almost every branch of public revenues has been touched by this modern magician's wand to yield more than it has done in the past. Of the total expenditure for 1922-23 of 142¼ crores the Army accounts for 62 crores odd, or not a whit less than the estimates of the last year. Reduction in expenditure in this most swollen head, is, in fact, utterly ignored by the present High Priest of Indian Public Finance. Of the revenue items, Railways are made to yield, by increased goods and passenger rates, a net increase of 6 crores, while the Posts and Telegraphs are indented upon for another 1·60 crores by the sacrifice of the one pice post card, and the half-anna or nine-pies letter. These two instances alone show that the Indian bureaucrat has yet to learn the lesson of internal economy in great earning departments of State, not by adding crudely to the rates of the service rendered, but by popularising and extending the service with a view to its more extensive use and consequently greater yield without a corresponding burden. By far the greatest proportion of the estimated deficit is, however, proposed to be made up out of the increased Customs duties, which are made to contribute 14.90 crores out of a total tax provision of 29 crores odd. The details of the Customs changes are illuminating in that they are made at a time when the entire fiscal policy is under reconsideration by an officially appointed Commission. The prime, if not the sole, consideration for the change,—revenue,—is sought to be justified by the following observation: "In framing our proposals, we have, however, endeavoured to preserve, to the greatest possible extent, the general character of the present tariff and the general relation *inter se* of the present duties." But, while the increases in the duty on piece goods are only 4 per cent.—*ad valorem*—from 11 to 15 per cent. on imports, and from 3½ to 7½ per cent. on local products that on machinery, iron and steel, and railway material is from 2½ per cent. to 10 per cent., thereby placing a serious hindrance in the way of industrial growth of India. The duties on sugar and kerosene have also been increased, and the tax on matches is doubled. Yarn is removed from the free list for the sake of an estimated yield of half a crore. This will be an unmerited blow to the superior kind of hand-weaving. In the list of articles subject to the highest average duty, the 20 per cent. rate is raised to 30 per cent. at a gain of 75 lakhs, and might quite possibly have been raised to 50 per cent. for all the good or harm this kind of *ad hoc* tinkering with the tariff can do to trade or industry in the articles sought to be penalised.

But by far the most objectionable features of the new tax proposals is the increase of 100 per cent. in salt duty, which, the Finance Minister brazenly assures us, will not "be felt appreciably by even the poorest classes." While the additional income from the very slightly increased Income and Super Taxes, falling on the richest section of the community, is estimated at 2¼ crores, the salt duty is alone made to contribute 5 crores extra revenue. And still the Government apologist has the temerity to say they are never unmindful of the interests of the dumb masses of India. Can the farce of self-deception further go? Writing a week ago, we pointed out, in a series of articles, that it is the ruin of bankruptcy that faces the country and that the root of the bankruptcy lies in the fact that expenditure has been allowed to outrun revenue at a terrific pace and, above all, in the crushing military burdens which the country has been compelled to bear. As Mr. Montagu himself has admitted, the country has been groaning under heavy taxation—and the "Reforms" have hopelessly deranged provincial finances. And Sir Malcolm Hailey proposes to add to the woes of a distracted people by further taxation to the tune of twenty-nine crores. These taxation proposals must be rejected in their entirety if the "representatives" of the people have some regard for the interests of their country. These proposals are rendered necessary not because of the legitimate requirements of administration but because of the unrestrained profligacy of spending departments and the unjust and unnecessary military burden. Military expenditure remains at the same figure as last year, namely, 62 crores or nearly half of our revenues. We showed last week how one of the great evils of bureaucratic rule in the past has been the imposition of "Home" burdens on India and the continual absorption by military Imperialists of half the revenues of the country raised from an already pauperised and rack-rented peasantry; how the military machine created by the British in India was not meant exclusively for the purpose of defending India; how it has been determined by the expansionist foreign policy of Britain, and, not least sinister fact of all, how the economy campaign at "Home" has made correspondingly greater pressure on the military capacity of India. And we have shown also that for rational military expenditure, defined by India's needs and unaffected by the endless conquest-schemes foreseen by the Esher Committee and the rest of Junkerdom, we must reduce it to half the present scale, excessive though it still will be of the reasonable standards laid down by the International Conference at Brussels and prudently followed by Britain herself. We have made peace with Afghanistan and we have no foreign quarrels or conquest-schemes of our own and we must now make it clear that while we shall support Britain or a colony friendly to us, when attacked without provocation by an outside Power, we shall no more allow our Army to be manned and equipped for the furtherance of a forward and extra-Indian policy framed by British expansionists, but shall normally restrict it to the needs of frontier defence and internal security. This restriction, combined with the increased and increasing Indianisation of the Army and enhanced contribution from the States, will automatically reduce our military expenditure to less than thirty crores and thus wipe out the anticipated deficit and obviate the need of further taxation. And the only means by which military expenditure can be reduced will be the refusal by the Assembly to sanction the new taxation proposals. That is the task to which "representatives" of the people in the Assembly must apply themselves, if, as patriots, they are anxious to avoid the bankruptcy and humiliation of their country. They cannot, by their votes, effect savings in the scale of civil and military expenditure, for the latter is non-votable. But they can secure substantial savings by refusing taxation. Will they rise to the occasion? We have no reason to hope, by their record, that they will.

Notes of the Day

A Misnomer.

Like the humble but useful housefly, Mr. Langford James should not be abolished. He has his place in the scheme of the universe. He has his uses. He serves to remind us from time to time of the dreadful fate from which Mahatma Gandhi and the Congress have snatched India. True, like the insignificant insect mentioned above, Mr. Langford James may do a lot of harm in the matter of spreading the germs of infection. But we feel that India is now being so guarded by the prophylactic measures adopted by the Congress, that we can afford to ignore Mr. Langford James as a microbe-monger and regard him only, as an amusingly silly little person whose like might have been our ruler for all time to our humiliation had the Mahatma not intervened. Mr Langford James has made a discovery. He says that the newly-formed Citizens Protection League of Calcutta—a sort of amateur Civil Guard—has unearthed some good Indians . . . . . Indians sane and courageous enough to stand side-by-side with the English." The inference is that all the English are sane and courageous—a fact about which we have our doubts. Indeed, since Sir Michael O'Dwyer stands side by side with those Indians—and Mr. Langford James—the sanity of the assembly is open to more than a little questioning. As for their courage—it requires more real courage to give up something unjustly obtained than to shoot the owner and so retain possession. The "Citizen's Protection League" sounds as though it were out to protect citizens from something The only danger threatening citizens to-day are infringements in their liberty by the Government, and of course the Government's agents, the Police and the Civil Guard. Can it be that the League intends curbing the Junker enthusiasm of the Civil Guard? But Mr. Langford James seems to fear the Congress and the non-co-operators. He must have a bad conscience, for the Congress does not seek to rob citizens of either their liberty or their effects. On the contrary, the Congress works towards the restitution of these things to India's people ,and only those who have unjustly robbed the people need fear the Congress activities. We are therefore led to imagine that the "Citizens Protection League" is a misnomer. The body should have been honest and called itself an Association for the mutual protection of Junkers.

Ignorant Criticism.

Thus the "Statesman":

Possibly because she is disappointed with the impression made upon the public by her dainty little poems, Mrs. Sarojini Naidu is now devoting herself to prose fiction of no very creditable order. Her accusations against the British troops in Malabar are so outrageous that the Madras Government has been constrained to call upon her to support them by evidence, at the risk of legal proceedings for defamation. Having no evidence to give Mrs. Naidu naturally refuses to produce it on the characteristic ground that she is a non-co-operator, and forthwith aggravates her original offence against poetic license by repeating her libels. Whether it is worth the while of the Madras Government to make good its threat of prosecution is, of course, another matter. The good behaviour of the British troops needs no advertisement, and it is no business of the authorities to "boom" the sales of the Ella Wheeler Wilcox of India.

It is clear that our contemporary has taken as much pains to ascertain what Mrs Naidu talked about as it has taken to know what the troops have been doing in Malabar. It is enough for our contemporary to find the Madras Government going into hysterics for itself to follow suit. Whether Mrs. Naidu has taken up the challenge and whether it is the Madras Government who are now upon their defence before the bar of public opinion are matters beneath its notice. The Madras Government must be right, whatever the point at issue, because they are the Powers that-be and Mrs. Naidu must be wrong because she has criticised that infallible Government—such seems to be the logic of Chowringhee. It may not be worth while, from our contemporary's point of view, to boom the sales of Mrs. Naidu's works, but it should be certainly worthwhile to clear the reputation of the Madras Government and authorities in Malabar in the eyes of the world, including the people of this country. Mrs. Naidu has thrown down a public challenge and it is for the Madras Government to decide whether they will take it up.. The depth of the ignorance which envelopes Chowringhee is well seen in the remark that "having no evidence to give" Mrs. Naidu refuses to produce it. It is not Mrs. Naidu who is refusing to produce it but the Madras Government who are refusing to open their eyes to it.

Rude and Unseemly.

Considerable indignation has been caused among the Arya Samajists of the Punjab by the reported rude and highly unseemly conduct of Lt. Col. Gregson, Superintendent of the Naulakha Police Station, Lahore, towards some Arya Samajist youths who had been arrested for "volunteering." It is alleged that this officer, in the presence of the Deputy Commissioner, pulled the ears of those youths while they were saying their prayers ("Sandhya") in the lock-up and made them stand up before they had completed the same. These youths were not guilty of any rudeness towards the officers and had been engaged in their prayers even before the latter arrived in their cell. Any person with a grain of regard for the religious feelings of his fellow-men (even though they may not be of the same faith as he himself) would have waited till the prayers were over to mete out whatever punishment he had in view. The Punjab Government have come out with a lame explanation of the conduct of the officer and have held out an assurance that "the religious susceptibilities of the people will on all occasions be scrupulously respected" and that "reasonable facilities will be provided to any person, whether in jail or police custody, for performing his devotions in a quiet and orderly manner." But there is not a word of censure conveyed regarding the offence already committed nor is there is any allusion in the official communique to the ear-pulling. Why are the Government reluctant to admit the wrong done by their servants? Is the Punjab Government's attitude calculated either to reassure the public fully or to prevent a repetition of the offence by other thoughtless and over-bearing officials?

Salt Duty.

Though the Legislative Assembly has yet to sanction the proposal, an unpretentious official announcement which appears as a Press note of the Government of Bombay says that the general salt duty has been increased from its present rate of Rs. 1-4-0 to Rs. 2-8-0, that is, a rate which prevailed years ago and which had been the subject of constant complaint at the debates of the pre-reform Legislative Council. When the duty was reduced it was done with a flourish of trumpets as it were, and the old legislative councillors knew no limit to their joy when it came about at last. That is all now past. With the new reformed Government and its administrative extravagance must be inaugurated a new era and what greater boon could Government confer on the poor starving millions of this country than by taxing an indispensable necessity of the poor even more than that of the rich? Wonderful as is the dispensation of India's terrestrial providence, nothing could be more wonderful on the part of Government than their attempt to raise a little win by adding to the burdens of the poor.

Revival of Silver.

There seems to have been a great recrudescence in the matter of silver as a standard of currency. The monometallic maniacs of twenty years ago imagined that with the closure of the Indian mints and the coming into line of the U. S. A. towards the close of the last century, silver was once for all discredited as a standard of currency. But at the present moment when, in the majority of the countries of the world, currency is depreciated to an incredible level, and all kinds of hare-brained schemes are sure of a hearing if they pretend to solve the problem of parity, silver revivalists have found their cue and put forth their old panacea for the salvation of the world trade and industry. The paper currencies which by their depreciation primarily arouse the interest of such enthusiasts are almost as badly off whether their depreciation is measured in gold or in silver. Silver also had had its sharp incline in 1919-20 and thereafter a decline to almost the old level. The advocates of its revival may no doubt urge that, as compared to gold, silver has shown a greater stability of value. But the production of silver has fallen from the high-water mark of 225.371 million ounces in 1911 to 151,500 million in 1921 as shown by the Director of the U. S. A. Mint. This decline of 33 per cent. is more serious than that of gold, which, though apparently as much as 31½ per cent., is in reality capable of reverting to the old level of 1915 in proportion as the continued depression affects and lowers the cost of mining, and once more makes it possible to work the marginal mine; while in the case of silver there is no such hope of an increase in supply. Moreover, if silver was restored as the standard of currency, singly or jointly with gold, the failing supply with increased demand would render the position still more awkward. In the last seven years the world production of silver was 1,063 million oz., while the coinage of silver all the world over accounted for 1540.7 million oz., of which this country consumed 600 million oz. and China came second with 450 million oz. If all the suggestions of the silver revivalists were adopted, the annual demand for silver for coinage purposes alone would not less than 300 million oz., only half which can be met by new production. The deficit caused by heavy coinage in the seven years—about 687 million oz. was to the extent of 400 million oz. from re-melted silver of Europe, and the rest from the silver reserve of America. We do not think there is any reserve in the world which could supply the future deficit if silver was readopted, and we do not, therefore, consider it would in any way solve our existing currency and exchange difficulties.

Mr. Pratt and the Municipalities.

In the course of a communication published in our issue of the 20th inst. our Ahmedabad correspondent wrote with reference to Mr. Pratt, Commissioner, N. D., that "under his (Mr. Pratt's) inspiration came out the now famous resolution of the Government of Bombay directing the Municipalities to report the default and authorising him to fix the limit for rectification at a time when Messrs. Paranjpye and Hidayatullah, two Ministers most concerned in the matter, were out touring in the Deccan." We are now given to understand that it is not correct to say that the Government's order was inspired or instituted without the knowledge of the Commissioner or that it was inspired or instigated by the Ministers. We are assured that both the Ministers approved of the issue of the resolution. If the Commissioner, N. D. did inspire or instigate the resolution, we like to know who took the initiative in the matter. That the orders were issued with the consent of the Ministers, or not, does not improve the situation so far as the latter are concerned.

A BANKRUPTCY BUDGET.

34 CRORES DEFICIT.

CRUSHING MILITARY BURDEN.

THE ROOT CAUSE.

NEW TAXATION PROPOSALS.

29 CRORES TO BE RAISED.

SALT AND COTTON EXCISE DUTIES TO BE INCREASED.

ENHANCED IMPORT DUTIES.

The Bankruptcy of the finances of India, as manipulated by their present constodianis, disclosed in the budget which the Finance Member, Sir Malcolm Hailey, presented to the Legislative Assembly yesterday at Delhi.

In the year 1921-22 just come to a close a deficit of no less than 34 crores is expected, the Revenue receipts, estimated at 128 1/3 crores having declined by 20 1/3 crores and the expenditure having risen from 127 1-2 crores to nearly 142 crores.

In 1922-23, the revenue is estimated at 110 1-2 crores and the expenditure at 142 1-4 crores, leaving a deficit of 31 3/4 crores.

The military expenditure in 1922-23 is estimated at 62.8 crores or approximately the same as in the Budget for the current year, but scrutinising closer the establishment charges are seen to rise from 58.33 crores in the current year to 55.0 crores in the coming year.

The Finance Member proposes to levy fresh taxation to the tune of 29 crores, leaving a deficit of 2 3-4 crores uncovered.

The salt duty is proposed to be increased from Rs. 2-4 to Rs. 2-8 a maund.

The duties on imported matches, sugar, alcoholic liquors and machinary are to be raised.

The import duty on all articles, including cloth now assessed at 11 p. c. is to be raised to 15 p. c. On the other hand, the excise duty on Indian cotton manufactures is to be raised from 3 1-2 to 5 1-2 p. c.

Postal rates are to be raised, while an excise duty of 1 anna a gallon is imposed on Kerosine produced in India and a 5 p. c duty on yarn imports.

The Income-tax and super-tax are also to be slightly increased.

It was my duty last year to place before this Assembly a budget which exhibited a heavy deficit. I had to confront the House, at the very inception of its career, with one of the most difficult problems which can fall to the lot of a representative Assembly. The responsibility was heavy, for the world was watching to see how this, the youngest of Parliaments, would meet a test which might have strained the capacity of many an older institution. But those of us to whome the success of the reformed constitution had become an article of faith had no apprehensions; and we were justified of our confidence. The House took up its burden in a spirit which in the common judgement of every serious critic at once sealed its position among the representative institutions of the world. It would have indeed been a welcome task if I could have come before you to-day with the confident assurance that your courage had met with the success it deserved; if we could have told you that the steps you took last year had rehabilitated our finances and closed the gap between the income and the expenditure of the nation. But Providence has seen otherwise, and this Assembly again has to face the heavy responsibility of dealing with a situation of great financial difficulty. It is no secret that the incomings of the current year have fallen far below our expectations; and as the House has probably already anticipated, the estimates for the coming year disclose a heavy excess of expenditure over revenue.

2. Let me from the first make one point clear. I shall have no such apologies to make—as may have to be offered by the Finance Ministers of other countries—regarding increase of expenditure due to causes which could be held to be within our own control or due to our own volition. You will not have cause to complain that we have, in circumstances of exceptional stringency, embarked on fresh avenues of expenditure, or engaged in enterprises which should have been deferred until our finances were in a position to afford them. The details I shall subsequently give you will make this abundantly clear. Our difficulties are due to a falling exchange, the continued depression in world trade, to reduced returns from our commercial services and increased running expenditure incidental to their maintenance. I can my claim—that the figures I present will justify the most exacting control has been exercised in preventing any excess over our estimates of standing and established charges, and that every possible avenue of fresh expenditure has been stopped and barred. So much for economy; our critics will however probably go further and urge that in all the circumstances it was not enough merely to have stopped fresh expenditure; we should have entered on the more drastic field of retrenchment. I shall return to this subject again; as the House knows we fully admit the necessity of retrenchment; but I will only say here (and again without fear of challenge) that though retrenchment would inprove our position, no measure that we could conceive or could hope to carry though could radically alter the situation in which we find ourselves. I have thought fit to make these points clear from the first. I have to put before the Assembly a position which is full of difficulties for us, for the House and for the country; but I can present it with all the greater confidence and with all the greater frankness, because I am convinced that every fact and figure which I present will only justify and confirm the points I have now made. It is a situation which we have to meet together; the House I know will meet it with that high sense of responsibility with which it encountered the situation of last March; we may differ in detail as to the exact menthod of dealing with it; but neither as to the causes which have occasioned it, nor as to the main solution to be applied have I any apprehension of difference or dissent.

BUDGET AT A GLANCE.

1921—1922.		
REVENUE	108	Crores
EXPENDITURE	142	„
DEFICIT	34	„
1922—1923.		
REVENUE .. — ..	110½	Crores
EXPENDITURE	142¼	„
DEFICIT	31¾	„
PROPOSED NEW TAXATION ..	29	„

GENERAL CHARACTERISTIES OF THE YEAR

3. I come now to my position, and will deal with the details of our conditions which have falsified our estimates of which have falsified our estimates of revenue for the present year. What were the circumstances in which we budgeted last March? The trade boom which followed the Armistice had definitely passed away and a heavy reaction had set in; but the future outlook was obscure, and it was impossible to say what precise effect it would have on our revenues. We budgeted in an atmosphere of trade depression, and our estimates allowed for a definite retardation in the normal growth which our revenues might otherwise have been expected to exhibit. But it was not possible to foresee that the depression of trade would reach such abysmal depths, nor that its consequence would react so disastrously on our finances. I will take separately the internal and external factors. as to the former, the effects of the poor monsoon of 1920 continued to show themselves throughout the year 1921. Wheat rose to R6 a maund in January and to the almost unexampled figure of R8½ per maund in December; Rangoon rice increased during the same period from R4 to R6½ a maund. Not only did we have to continue the embargo on the export of wheat, but India became a heavy importer. Labour trouble at the collieries curtailed the raising of coal; we could only maintain the service of our railways by purchases of foreign coal at greatly increased expense and again of course with detrimental effect on our balance of trade. Thirdly, the conditions of the country have been such, partly economic and partly political, that there has been a complete stagnation of the ordinary activities of internal trade. I shall not dwell again now on the unfortunate series of events which led to the locking up of many million pounds' worth of imported goods owing to the inability of the failure of importers to take up their contracts. But whether this tying up their contento economic or was due entirely the event partly to political causes, of was typical of much of the history internal trade throughout the year. Not even an unusually favourable monsoon in the autumn of 1921 has succeeded in solving a position due to the interaction of these double influences. Such were the internal conditions; I need not dwell at length on the external conditions. The prevailing depression in Russia and Central Europe, aggravated by famine conditions in the former country, continued to deprive India of the customers on whome in normal years she is wont to rely. How unstable was the basis on which our exports depended is shown by the history of our reviving trade with Germany. Exports to that country which averaged 1½ crores monthly during the period July-September collapsed with the catastrophic fall of the mark in October and had fallen in December to only half a crore. Our exports, which had reached their height with 31 crores in March 1920, had declined to 18 crores in March 1921 and reached their lowest point in June of last year with 16 crores. It is true that there was a recovery to 21 crores in December, but on the whole, greatly reduced as has been the scale of our imports, there is a total balance against us of 33 crores for the ten months ending January.

REVENUE AND EXPENDITURE OF 1921-1922.

4. Let me proceed at once to give in figures the total results of these unfavourable factors. The budget estimates as finally passed provided for a small surplus of 71 lakhs; the revenue including new taxation being estimated at 1,28-1/3 crores and the expenditure at just over 127½ crores. We now estimate that the revenue will be 1,08 crores or 20-1/3 crores less 1 will take only the principal items. Under Customs we expected 37-3/4 crores; we do not now look to realize more than 33½, or a falling off of 4¼ crores. But for a heavy revival of the import of sugar in the autumn our total receipts would be even worse; indeed sugar has come to our assistance to the extent of 6-3/4 crores out of the 33½. In *Taxes on income* we shall probably have to pay some heavy refunds, owing to adjustment of provisional assessments made on last year's profits, and taking receipts and refunds together, the income will fall short by 90 lakhs of the budget figure of 18½ crores. *Salt* will be short by 80 or 90 lakhs of the expected figure of 7 crores, mainly owing to our inability to maintain a full supply of Northern India salt. *Opium* will be short by 70 lakhs on the expected total of 3,73 lakhs; clearly our customers in the ar East anticipate decreased consumption as the result of international action. I come now to our commercial departments. Naturally enough our *Railways* reflect the great stagnation of trade throughout the year, and in addition, the returns of the last few weeks have shown the effect of the recent strike. We expected to get gross receipts of 87 crores and shall have to content ourselves with 83. But the mischief does not end here, for far worse than the decline in gross traffic receipts is the increase in working expenses. Owing to short raisings of coal we have had to pay more for the Indian article, and to supplement the home supply by heavy purchases from abroad, and altogether the total excess of working expenses over the budget figure will be 7½ crores. Allowing further for some falling off in the receipts from the surtax, the total worseness on the railway budget will be no less than 13 crores; and railways, after payment of interest charges, will, for the first time for many years, be working at an actual loss, namely over 2½ crores. Finally, there are the *Posts and Telegraphs*. The gross revenue is about 1½ crores less than anticipated, of which about 35 lakhs occur in the yield from the new rates approved by the Assembly last year. Here again we have an instance of a large commercial department working at a deficit; the total loss to the general taxpayer on the combined department in the current year will be about 90 lakhs. The combined effect of these items is to produce the falling off of 20 crores to which I have alluded.

CURRENT YEAR'S EXPENDITURE.

5. Then as to expenditure. As I have said, we expected to spend 1,27½ crores. But we shall have to spend 2 crores more on account of the increase in *interest charges* due to the larger proceeds of the rupee loan realized by us this year and the increased borrowing undertaken in London Under *military expenditure*, it will be remembered that we allowed for 62.20 crores of which 3 crores was attributable to Waziristan and one crore to expenditure on demobilization. During the year however operations in Waziristan continued, contrary to our expectations, on the extended scale set up in the concluding months of 1920-21, and altogether our expenditure on operations in that quarter have cost us 6¾ crores. I do not propose to analyse here in detail the remaining figures of military expenditure; they still contain abnormal features such as on the one side arrear claims from the War Office and on the other unexpected recoveries of arrears from the same source. There have also been very heavy increases in the cost of foodstuffs. It will be sufficient to say that on the whole, in spite of the increase due to this factor, and to the heavy excess on Waziristan operations, we have managed by careful control to keep the excess down to 2¾ crores. The total therefore stands at 65 crores against a budget of 62½. No new permanent liability of any considerable amount has been added to the military charges in India with the exception of an enhanced scale of pensions for the families of India soldiers and the expansion of the Territorial force.

6. The increases in civil expenditure have been of minor importance and have for the most part been passed already by the Assembly in the form of supplementary grants. But there remains one head of great importance the *loss by exchange*. As I explained last year, the head is terribly one of adjustment. In the case of our com-

(Continued on page 5.)

DELHI MEETING.

MAHATMA'S TRIUMPH.

OFFICIAL REPORT.

(From Our Correspondent.)

DELHI, Feb. 28.

The official summary of the proceedings of the All-India Congress Committee has now been issued. On the 24th February Hakimji took the chair and asked the General Secretary, Mr. Patel to read the minutes of the last meeting, which were subsequently confirmed. The general secretary then read the telegrams and letters from some members regretting their inability to attend, after which Mahatma Gandhi was requested to move the resolution on the printed agenda.

He began by giving the genesis of the Bardoli resolutions and made it clear that Pandit Malaviyaji had no hand whatever in those resolutions. He asked the members to bear in mind that if they accepted non-violence whether as a principle or as a policy they must also be prepared to accept certain corollaries that follow from it. In the same connection he said that so long as they claimed to be non-violent and so long as they claimed to have the country with them it was impossible for them to disown responsibility for acts of violence committed out of sympathy for them in any part of India, such as those committed at Gorakhpur or Bombay. He also added that it was open to them to give up non-violence if they considered it unworkable or ineffective He explained that by the resolution it was not intended to go back upon the Nagpur non-co-operation resolution in any way. He urged the members to be clear on the point of principle and be not over concerned with details. The resolution under consideration restored provincial autonomy in regard to individual civil disobedience, subject to the original restrictions. *Bona fide* and peaceful picketing of foreign cloth shops had also been restored.

MAHATMA'S SPLENDID EXAMPLE.

Sjt. Patel in seconding the resolution said that Mahatmaji in yielding to public opinion had set an example to the unyielding government. He added that the resolution sanctioned almost all the activities carried on by the Congress workers before the Bardoli resoluton. Individual civil disobedience of either an offensive of defensive character was permitted. So also picketing of foreign cloth shops. He admitted that mass civil disobedience was not sanctioned, but he was of openion that no one in the country excepting Mahatmaji was in a position to initiate it with any chances of success. He did not therefore very much mind if it was suspended. In his opinion it was impossible to secure the kind of non-violent atmosphere which Mahatmaji required for a long time to come and he did not care if mass civil disobedience was even abandoned.

SEVERAL AMENDMENT.

The President then invited amendments to the resolution and assigned half an hour for the purpose. After the half hour was over Dr. Moonje first moved his alternative proposition which was seconded by Swami Satya-Deva. The proposal asked for the appointment of a sub-committee to examine the practicability or otherwise of the programme of non-violent non-cooperation with a view to chalk out a pratical programme in future. Swami Satya Deva asked the members to be frank and open their hearts. Mr. Abhyankar, Maulana Hasrat Mohani and some others supported Dr. Moonjee. Pandit Malaviyaji opposed it. Mr. Sen Gupta moved an amendment to Dr. Moonje's resolution which was rejjected by the meeting. After Dr. Moonje had replied to the debate his resolution was put to vote and was lost by a very large majority.

On the 25th February, there were several amendments of which notice had been received before the house proceeded to consider them Mr. Sen Gupta made a statement to explain the situation in Bengal and the attitude of the Bengal members towards the resolution. Amendments to the Bardoli resolution were considered first. Some of the amendments were withdrawn, some rejected and some amendments were accepted by the house.

Note (1) to Clause (1) as amended reads thus:—Since peaceful and legitimate means are the essence of the Congress Creed no person should be enlisted who does not believe in such means as indispensable for the attainment of Swaraj. The creed of the Congress must therefore be carefully explained to each person who is appealed to join the Congress. Next were considered the amendments to the main resolution of Mahatma Gandhi. The resolution as amended was passed. It has already appeared in the press.

VACANCIES FILLED UP.

It was next resolvd by the House to fill up the vacancies in the working committee as follows:—Sjt. T. Prakasam to act for Dr. Rajan (now in jail) as General Secretry, Babu Hardayal Nag to act for Babu Shamsunder Chakravarti (now in jail), Sardar Kharak Singh to act for Aga Safdar (now in jail). Regarding the resolutions giving notice of by the members it was resolved at the suggestion of Mr. Anney to refer them to the Working Committee for dissposal.

INDIA FOR INDIANS IMPOSSIBLE

"RACIAL EQUALITY A HUMBUG"

SIR R. WATSON SMYTH'S HYSTERICS

(Associated Press.)

CALCUTTA, Feb. 28.

Presiding over the annual meeting of the Bengal Chamber of Commerce, Sir Robert Watson Smyth made an important speech in the course of which he referred to the free exploitation of labour by every form of political agitation. Dealing with the political situation, he said, that the Reform and agitation side by side had affected the Government of the country, to such an extent that the whole fabric, not only of Government but of society, was shaken and threatened, and, therefore, it behoved every man to take a hand in the game, that he might be prepared to resist aggression and defend his rights. After strongly criticising and expressing disappointment at the working of the new Councils under the Reform Scheme, he said that apart from the passing of foolish resolutions and the like the Councils, especially the Legislative Assembly, were beginning to look about to see how they could, by legislation, ward off some of their racial and commercial jealousies which had rankled for many years and had raised two thorny questions, the first being racial quality and the second, what was usually known as the Ilbert Bill controversy.

The speaker disbelieved there was really such a thing as racial equality and opined that the man who talked about racial equality in India or anywhere else was wither a humbug or was talking with his tongue in his cheek. He pointed out the question of racial equality was being made use of as the means whereby old commercial jealousies might be satisfied. The second danger, Sir Robert said, was the attack that was being made on their privileges and liberties. He did not go at any length into the subject as the matter was being considered by a strong Committee, but advised them to take strong action unless the decision was favourable.

"INDIA FOR INDIANS" IMPOSSIBLE.

Looking at the brighter side of the things he said there was still a large number of Indians who had the sense to recognise that India for Indians alone was quite an impossible idea. Civil disobedience and anarchy were driving them to take action and new leaders and sound men of commonsense were appearing and were willing to join hands with Europeans as a result of which a new League had been formed to fight non-co-operation anarchy and revolution. He advised Britishers in India to hit back hard when attacked, to join hands with Indians of Moderate principles willing to work with them and be sympathetic with their legitimate aspirations as regards the government of their own country. Such alliance, he felt confident would bring about good of the land in which they lived and India would shine out again as the fairest jewel in Britain's Imperial Crown.

SERIOUS DEVELOPMENTS IN JOHANNESBURG.

TECHNICAL STAFF STRIKE WORK.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.

Recd. 3-45 p.m., March 1.

Johannesburg.—The city is in a most serious plight to-night owing to the technical staff's leaving to the closing of the power station. The Industrial Federation in declaring the strike asked the staffs to join the men. The closing means that the city is lightless and involves the stoppage of trams and all industries dependent upon power. The Civic Guard has been called out. Twenty-seven arrests followed the collision between police and strikers, in which two policemen were injured. Many arrests were made in another affray on the East Rand propriety.

ALLEGATIONS AGAINST POLICE OFFICIALS

A DENIAL AND SANCTION TO PROSECUTE

(Associated Press.)

SHILLONG, Feb. 28.

The attention of the Assam Government has been drawn to the allegations published in the "Servant" and the "Assamiya" against the conduct on the part of the Superintendent and the Assistant Superintendent of Police, Kamrup at and near Barpeta. The officers having denied the allegations, permission has been given to them to institute defamation proceedings against the papers.

LOYALISTS' LATEST

N. C. O. CONDEMENED.

(Associated Press.)

ALLAHABAD, March 1.

Twenty-two leading citizens of Ballia have issued a manifesto on the political situation, condemning the non-co-operation movement in very strong terms and offering full support to Government to maintain law and order.

USE OF SECS 107 & 144 OF CR. P. C.

LIABILITY OF HINDU COPARTENER.

BILLS IN ASSEMBLY.

(Associated Press.)

DELHI, Feb. 28.

Rao Bahadur T. Rangachariar asked for leave to introduce a Bill further to provide adequate safeguards against the indiscriminate use of section 107 and 144 of the Criminal Procedure Code in dealing with political agitation.

The statement of Objects and Reasons attached to the Bill by Mr. Rangachariar explains his point of view. It runs "It has recently come to public notice that section 107 and 144 of the Code of Criminal Procedure have been newly availed of all over the country, in some cases in a very novel and ingenuous way, for dealing with public speakers, public meetings, volunteer organisations, use of national flags, or khadder clothers and similar matters. It is highly doubtful whether such use of the section was at all contemplated by the legislature and owing to the fact that the non-co-operators against whom this use was made would not take steps to question their legality, the orders continue unchallenged. Having regard to the fact that in all these case executive and judicial functions are centered in the same individual, it is necessary to provide a safeguard against the misuse of these sections. It is, therefore, proposed that in such cases report should be made to High Court to whom power is given to alter or reverse the order.

Sir William Vincent said he knew that the mind of many had been exercised over the use of section 144. Some believed it had been misused, although as a matter of fact it was used in order to avoid more drastic provisions of the Seditious Meetings Act. However, the point now was that taking for granted that the evil existed, he thought that no worse remedy could have been proposed than what is brought forward by Mr. Rangachariar. In the main clause, there were certain words which required definition. For instance, what was political agitation, a religious question, a question o cow-killing and any other question over which public feeling was roused, could be made political. The Bill proposed that a reference be made to the High Court which should be empowered to set aside the order of the Magistrate. Now, first of all, the High Court was being asked to interfere in a matter like the maintainance of law and order which was the sole concern of the Executive. Further, the Executive officers had in, cases of dangers to public peace, to act without any more evidence than his personal fears or police reports. In such cases, the High Court would have no material to decide upon and its position would be impossible. He had not heard so much of abuse of section 107 as of 108, but in any case even if there was miscarriage of justice, in any case, an application for revision of order could be filed before a higher judicial authority. Moreover, the guarding of public tranquility was only one of the several objects of section 144 which, if restricted in the manner proposed, would be a real danger to public peace. Concluding he said, that whether the sections had been abused or not, if the remedy was to be sought it was not one the which Mr. Rangachariar proposed. The motion was then put to votes and lost by 36 votes to 28.

COPARCENERSHIP.

Dr. Gour introduced his bill to define the liability of a Hindu coparcener. He said the Bill was intended to restore the current of decisions relating to the coparcener's liability for debts contracted and transfers made by the manager of a Mitakshara joint family and the father who occupied a position of greater strength before the decision of the Privy Council in Sahu Ram's case. This case had given rise to a crop of cases upon which there was already a sharp conflict between several High Courts. In two full bench cases the Madras and Patna High Courts had held the case to leave undisturbed the pre-existing law. An advantage has been taken of the present Bill to define not only the liability of a coparcener and son but the extent of their rights in the coparcenary estate. He hoped that the measure, if passed into law, would not only quell the doubts which the Courts had felt on the position of coparceners, but assist in the administration of Hindu Law in which others dealing with members of a joint family felt equally concerned, and who had a right to expect, from the legislature, a clear enunciation of their rights and liabilities which could not be left to the chance of litigation.

The Assembly also agreed to the first reading of Mr. Kamat's Bill which intended to specifically lay down that a policy of insurance effected by a husband who is either Hindu, Mahomedan, Budhist, Sikh, or Jain, and expressed on face of it to be for the benefit of his wife and children shall be a trust for his widow. This Bill, Mr. Kamat said, would 'introduce uniformity of law on the subject throughout India.

RAISING AGE OF CONSENT.

The last motion stood in the name of Mr. Sohanlal who asked leave to introduce his bill to amend section 375 of I. P. C. so as to raise in the case of rape, the age of consent of the female concerned from twelve to fourteen years. He said the present limit of twelve years did not provide sufficient safeguards against the danger to life of immature girls of weaker constitution even though slightly exceeding the age of twelve years. While even in case of girls of stronger constitution, before puberty, the sexual intercourse invariably causes grievous sufferings short of death and produces permanent injury to the proper and regular development of physical and mental constitution of the girl as well as of the offspring born by such a girl. The amendment, he said, was expected to have an effect of reducing death and produces permanent injury ture age and amongst infants and was expected to improve physical constitution, longevity, and mental strength of the progeny. He reminded the House that in England and Western countries, the age of consent was 16 and India would do well to raise her limit to 14.

Sir William Vincent said when the limit was last raised from 10 to 12 Government was told that the change had shaken the foundation of Hindu society. He doubted what would be the attitude of orthodoxy now that it was proposed to raise it to 14. The provision of the Bill were in some cases more severe than even the English law on the subject. In England sexual connection with girls between age of 13 and 16 was less than punishment for connection before 13 years of age. The bill, as drafted, would mean that a husband if he had intercourse with his wife before the age of 14 even with her consent, would be very severely punished. He did not know such a radical change would be welcomed to Indian society in general. There might be differentiation in the treatment of married and unmarried offenders. Although, as he pointed out, the Bill was objectionable in certain respects, he thought the House would be advised in allowing its introduction in order to see what public opinion on the matter was. The motion was then put and although there were some dissentiant voices, the House agreed to the introduction of the Bill.

The Assembly rose at 1-30 and adjourned till to-morrow when the Budget will be presented.

WEDNESDAY'S PROCEEDINGS.

(Associated Press.)

DELHI, March 1.

That there was a deficit of thirty-four crores of rupees against the anticipated, surplus of Rs. 71 lakhs during a currant year and that there was expected a deficit of about thirty-two cores during the next year were the announcements which the fairly full benches of the Assembly and the crowded galleries of the visitors heard from Sir Malcolm Hailey soon after the Assembly met this morning. It was proposed to raise a fresh taxation to the extent of Rs. 29 crores leaving a balance of two and three-quarters crores unrecovered.

DISAFFECTION AMONG POLICE.

Before the President entered the Chamber, the members were busy exchanging their views as to what picture the Finance Member would paint. They were hazarding amongst themselves their anticipations about the deficit and in the light of the Finance Member's announcement later it appears that they were not far beyond the mark. A very large number of ladies and other visitors crowded the public galleries in contrast to their generally deserted and empty appearance on normal days of business.

Besides the presentation of the budget, the list of business for the day consists of one mor emotion in the name of the Home Member for the passing of the bill for penalising the spreading of disaffection among the Police. Several amendments will be pressed forward before the measure becomes law. The amendments either propose to commit the bill to a select committee or desire to restrict the scope of the bill and the term of imprisonment provided as a penalty for the offence.

Sir Malcolm Hailey presented the budget in a clear reasoned speech. It took the Finance Member one hour to explain the salient features of his long pointed statement.

Sir Malcolm Hailey then introduced the Finance Bill to cover the taxation proposals arising out of his financial statement. The Secretary of the Assembly then read a message from the Secretary of the Council of State, announcing that the Upper Chamber had agreed to the passage of the Delhi University and Emigration Bills as passed in the Assembly.

Hon'ble Mr. Sharp, the Education Secretary took the opportunity of thanking the non-official members for their assistance in the passage of the Delhi University legislation.

WAYS OF SOME ELECTED MEMBERS.

A REGRETTABLE FEATURE OF PRESENT SESSION.

(Associated Press.)

DLHI, Feb. 28.

The Democratic Party in the Legislative Assembly has issued the following statement to night:—

A regrettable feature of the present session of the Legislative assembly at Delh', from the people's point of view has been the continued absence of about forty elected members, who have failed to put in their appearance at Delhi. Of the elected members who have attended, there are about a dozen who vote inveriably with Government. The result has been that several times during this session, the elected members have been defeated by Government with the help of the elected members mentioned above. This happened when the resolution for the abandonment of the policy of repression was debated, and again to-day when Mr. Rangachariar moved for leave to introduce a Bill to authorise the High Courts to review the cases, in which political workers or public speakers are proceeded against, under section 107 or 144, the Criminal Procedure Code. Sir William Vincent strongly opposed the introduction and succeeded in defeating the motion owing to the absence of those elected members, who represent, more or less, the popular side, in matters that come up before the Assembly. It is an open secret that the Budget, that will be introduced to-morrow, will show a heavy deficit and it is apprehended, will contain proposals of fresh taxation, or large loans, or both. It is much to be hoped that every member will realize the gravity of the situation and be found at his post of duty.

RESTRICTION OF EXPORT OF FOOD GRAINS.

AMENDMENT OF INCOME TAX LAW.

BILL IN COUNCIL OF STATE.

(Associated Press.)

DELHI, Feb. 28.

At question time in the Council of State to-day replyig to Mr. Maricar's question regarding the action taken on the resolution adopted by the Council of State in March 1921 relating to the removal of the restriction on export of food grans, the Hon. Mr Sarma said, partial effect has been given to the resolution by removing all restrictions on the export of rice from Burma with effect from the 13th December 1921.. Shortly after the resolution was passed the serious failure of the wheat and other spring crops became apparent and the Government of India decided to wait until the ultimate character of the next monsoon was known. Notwithstanding a satisfactory monsoon, however, a very serious and rapid rise took place in the prices of foodgrains everywhere in August last-especially of wheat. Consequently it was decided to continue the embargo on exports and it was announced on the 2nd September 1921 that the Government of India would maintain the embargo on the export of wheat and flour in full force until at least the end of March 1922. This decision was confirmed by the resolution which was passed in the Council of State on the 17th September 1921..

WEDNESDAY'S PROCEEDINGS.

(Associated Press.)

DELHI, March 1.

Great interest centred to-day in the presentation of the Budget by the Finance Secretary in the Council of State. Before the Budget was presented some legislative business was transacted for about half an hour On the motion of Mr. O'Donnell, the Home Secretary, the Council, without discussion, passed the bill further to amend the Provincial Small Cause Courts Act and the Civil Procedure Code 1908, in order to provide for award of costs, by way of compensation, in respect of false or vexatious claims, or defences in civil suits or proceedings as passed by the Legislative Assembly The House accepted the passing of the bill to amend the Indian Limitation Act, 1908, as passed by the Legislative Assembly. In view of the fact that the Assembly had not agreed to the amendment of the Council, to clause 15 (2) of Indian Income Tax Bill, substituting the words "any adult male member" for the words "any male member," regarding the exemption in respect of life insurance.

INCOME-TAX AND SUPER-TAX.

Mr. Cook, the Finance Secretary, wanted to move the Council to agree to the bill to consolidate and amend the law relating to Income Tax and Super Tax, as further amended by the Legislative Assembly. Objection was raised to the bringing in of this motion on the ground of short notice by same non-official members, including Sir Arthur Froom, at whose instance, the amendment was made to clause 15 in the Council of State the other day. The President a'so informed that he knew of this motion coming up to-day only late last night and impressed on the Council the necessity of giving sufficient notice in such cases and that with his permission Professor Kale, Mr. Khaparde and two other non-official members, however, urged the immediate consideration of the motion, as the question had already been discussed threadbare, and as otherwise the bill would be delayed. The House then expressed itself in favour of allowing Mr. Cook to make the motion. In asking the Council to agree to the bill as amended by the Legislative Assembly, Mr. Cook said that although Government still thought that the amendment of Sir Arthur Froom, which was carried, to accept was reasonable, right and proper, still on grounds of expediency and in order to avoid the delay, which might otherwise result in the passing of the bill, it was necessary that this House should accept his motion, because the issue was not after all so important as to necessitate a disagreement between the two Houses. Mr. Samaldas endorsed the observations of Mr. Cook and the Council agreed to the motion.

COUNCIL SECRETARIES.

(Associated Press.)

DELHI, March 1.

It is understood that Government have decided to agree to the appointment of Council Secretaries in accordance with Section 43(A) of the Government of India Act. This decision anticipates some resolutions urging these appointments of which notices have been received by Legislature Department. The appointment of Council Secretaries will enable government to associate prominent non-officials with the executive government in responsible positions. The question of salaries of these Secretaries is still undecided.

LAND REVENUE COLLECTION.

To The Editor of "The Chronicle."

Sir,—I shall fell very much obliged if you will kindly correct a misstatement about my speech as reported in your to-day's issue. It is stated that I said "If Government were hard and strict in one respect they were Liberal in the collection of land revenue from Inamdars." Whereas, what I said was, that they were very liberal in the matter of collection of land revenue Inamdars."

I hope you will insert this, as otherwise I may be looked upon as doing great injustice to my constituency.—Yours, etc.,

V. N. MUTALIK.

Council Hall,
March 1.

MARKET FOR BRITAIN.

INDIA CANNOT AFFORD TO BE.

INDIAN MERCHANTS' OPINION.

The Indian Fiscal Commission had three stalwart champions of protective tariff policy before them on Wednesday when Messrs. B. F. Madon, Purshotam Thakurdas and N. M. Muzmudar gave evidence on behalf of the Indian Merchants' Chamber and Bureau.

HANDLOOM INDUSTRY.

In regard to the handloom industry they stated:—

Hand industries based on such economic factors as idle time, fancy designs, which can only be done by hand, and consequently on uneconomic prices, would naturally take care of themselves. But we would have no objection to hand industries being encouraged on sound business lines having due regard to the possibilities of their being busted by power industries.

Replying to the questionaire whether they recommended any restrictions on foreign companies established in India, they stated:—

It is not improbable that foreign industrial firms will endeavour to establish themselves in India behind the shelter of tariffs. But we would suggest some safeguards to prevent unfair exploitation of the resources of the country by such firms. We should insist on all concerns developing industries in India to be formed with Rupee capital; half the capital of each should be offered to and held by Indians. Similarly, no concessions at all should be given to any non-Indian Company unless at least sixty per cent. of its capital is offered to and held by Indians. Foreign or Colonial firms should be allowed to start industrial concerns in India only if the foreign country or Colony from which they come treats Indians on equal terms with its own people at home.

It is possible that non-Indian firms, established in India to take advantage of the protective tariff, may try to make common cause with their interests abroad, and in their strength, use unfair means to strangle newly born Indian competitors. To prevent such an abuse by them, of the privilege of being established in India the permanent organisation (ref. Question 29) should keep continuous watch and report every such case to the Government for strong, prompt and effective remedial measures. In the interests of India it may be necessary for the Government to compel such non-Indian concerns to wind up their business in India.

Mr. Purshotamdas Thakurdas supplemented the above reply by his personal statement in which he said:—

I see no objection to non-Indian and Indian firms developing Indian industries in *open* competition. It may be stipulated that a certain proportion of the capital should be offered to Indians. Foreign or colonial firms should be allowed to establish industrial concerns only if the foreign country or colony to which they belong treats Indians on equal terms with its own people.

EXPORT DUTY.

Replying to the question whether they approved of levying export duty, the Merchants' Chamber stated:—

There should be no export duty levied for protective purposes on any raw material. But if it is absolutely necessary to levy such duties for *revenue* purposes, they should be levied on such articles only in which the country has a practical monopoly.

In the case of food-stuffs, we think that the imposition of an export duty will not have the desired effect in allaying famine conditions, for the demand for our food-stuffs in other countries may be sufficiently strong to draw away, in spite of the duty, part of our supplies when most needed by us. We think, therefore, that under conditions of famine and scarcity, the best course would be to control exports.

IMPERIAL PREFERENCE.

On the question of Imperial Preference too they were much opposed as they stated:—

Generally we would say on this subject that we are strongly opposed to any policy of Imperial Preference: for we consider that this country ought to have the right of safeguarding its industrial interest first, second and last. The commercial situation has been in the past, and is to-day, that this country imports in normal times two-thirds of its total imports from within the British Empire; while two-thirds of its exports are to countries outside the British Empire. In other words, the United Kingdom takes from India less than one-half of the value of goods which she exports to India. A policy of Imperial Preference, therefore, would have the disastrous effect of keeping our tariff door still open to the British Empire as far as our necessities of manufactured articles go. That is to say, by such a system we should be forced to buy our requirements from the British markets, and would not, therefore, have the benefits of making our purchases in the larger world markets. And since it ought to be the declared policy of this country to develop its industrial potentialities by means of a tariff wall as against all-comers, a policy of Imperial Preference would have the inevitable effect of hampering us in that direction. As it is, the British Empire enjoys, and has enjoyed for years past, a unique position in the Indian market; and any attempt on our part to give them *increased preference* will only have the unfortunate result of perpetuating India as a market for their goods. Apart from these considerations, India would on balance lose more than she would gain by granting preferential rates on Imperial goods at the expense of the foreigner. And there would also be the risk of retaliation by foreign countries which would weigh heavily on our export trade, and therefore on the Indian producer.

Furthermore, under a system of Imperial Preference any attempt to keep a cheaper foreign article out of India by a higher duty would merely result in its being imported through the United Kingdom and under British guise. Attempts will also be made by the United Kingdom to obtain a larger percentage of our exports, at the expense of the natural course of our export trade. In his latest despatch to the Board of Trade, His Majesty's Senior Trade Commissioner in India and Ceylon has urged that "Every effort should be made to stimulate imports of Indian produce and manufactures to the United Kingdom and to retain our valuable entrepot trade which has—in the past—been of incalculable benefit in stimulating British exports." To the Indian consumer or producer this unnatural course of trade would have no advantage, present or future. And we would urge that if this country is to consider her own interests first and foremost, a policy of protection, nullified by a system of Imperial Preference, will mean both a loss of revenue to the State and a defeat of the very objects of safeguarding Indian industries present and possible. This country cannot afford any more to risk its economic fortunes for the sake of ensuring a market for British goods, much less for the sake of a political experiment.

Replying to Sir M. B. Dadabhai, Mr. Thakurdas stated he would suggest 10 per cent. tariff in addition to the present tariff for the purpose of revenue. Of the imported articles which were largely consumed by agriculturists were kerosine, sugar, agricultural implements and glassware, etc. Among the class of people largely dependent on foreign capital were the clerks.

To Mr. Jamnadas witness said his Committee as well as he personally were against a duty on the export of raw materials.

In reply to Mr. Rhodes that he (witness) did not represent agricultural interest, Mr. Thakurdas retorted that when a gentleman representing agricultural interest represented anything he would be told that he did not belong to the industrial class and when a gentleman representing industrial interest represented a certain thing, then again he would be told that he did not represent agricultural class. He would like to know what and how many witnesses were examined by the Commission representing agricultural interests!

Continuing, he said he was against three and a half per cent. Excise duty which was imposed for the benefit of vested interests of Manchester.

INDIAN ECONOMIC SOCIETY.

During the afternoon Mr. Purshotamdas' evidence was adjourned and evidence of Messrs. J. B. Petit, C. S. Deole and Prof. G. N. Joshi was taken who represented Indian Economic Society. They stated a protective policy will promote and foster home industries and at the same time might bring in more revenue. By protection they meant totality of all those measures which are necessary to stimulate the productive powers of a country, viz., tariff duties, bounties, subsidies, and transport concessions, etc. To achieve industrial development scientific and judicious protection was indispensable. A temporary rise in prices might occur, but it would be compensated for by a permanent reduction in future.

Referring to the hand industries they stated there was sufficient scope for them as they were supplementary to agriculture.

Replying to Sir Montague de Webb, Mr. Deole said industrialization in India would bring diversity of occupation. The problem in India was not food but money.

Prof. Joshi further explained that there was no universal failure of rain in India. If people had sufficient work to do they can lay down something for the future and buy food-stuff from other parts of India and even outside of India if need be.

Questioned by Mr. Iyer, Mr. Petit replied by industrialization of Indian people will have more money to buy food-stuff from other parts of India in case of famine.

The adjourned evidence of Captain E. V. Sassoon was then proceeded with. who suggested a duty of 20 per cent. import duty directly the production of India reached a certain figure. This would enable the capitalists to decide whether the manufacture of the article on a large scale was worth embarking on or not.

This would protect the consumer from being unjustifiably exploited and at the same time ensure the industry being thoroughly organised and placed in the highest possible state of efficiency during the foregoing period to enable it to successfully hold its own against foreign competition which would naturally revive with the reduction of the import duty.

The Commission adjourned till to-day.

PHARMACEUTICAL PREPARATIONS.

ADVANTAGES OF FOREIGN MANUFACTURES.

The Indian Fiscal Commission examined Rai Saheb Sahsrabudhi and Messrs. Amin and Nagarkatte on Tuesday last, besides two representatives of the Japan Cotton Spinners' Association whose evidence has already appeared in our columns.

RAI SAHIB SAHSRABUDHE.

Rai Sahib G. N. Sahsrabudhe giving evidence before the Fiscal Commission on Tuesday stated:—

It is very difficult to say whether India is a Free Trader, or Fair Trader of Protectionist. In fact, she is a mixture of three. Whatever principle was found suitable to the Administrators, it was made applicable to India. Properly speaking, whatever suits Indian conditions and suits special circumstances of the country should be enforced. In fact, what is really needed at present is "Fiscal Freedom" to India. That is the Indians and the Indian Legislators should have power—complete power—to levy taxes and spend the income to the advantage of the country according to the wishes of the Indians themselves.

ALEMBIC CHEMICAL WORKS.

The Alembic Chemical Works of Baroda had a long tale of grievances, which on their behalf, Messrs. Amin and Nagarkatte placed before the Commission. They stated they were interested in (a) Rectified spirits and spirituous products; (b) Pharmaceuticals and medicinal preparations; (c) Manufacture of Ether; (d) Denatured and industrial alcohol, for use in industries and motor fuel.

The spirit industry has the great natural advantage for development in India of a cheap and abundant raw material.

With regard to pharmaceutical preparations foreign manufacturers, particularly English manufacturers, are our chief competitors. In this case also, they have been enjoying certain advantages over us in India as in the case of Rectified spirit. The foreign manufacturers can move their goods to any place in India without restriction after once paying the tariff duty. In our case we are restricted from moving our goods to any place we like, even after paying the tariff duty and we are obliged to take our goods, at the first instance, only to Bombay and Ahmedabad. Besides the foreign manufacturers may pay the duty only on a declaration that a certain product contains a certain amount of alcohol while in our case a sample of each preparation is taken for analysis and we are made to pay on such samples.

UNIVERSITY SENATE MEETING

ARABIC AS HONOURS SUBJECT.

A meeting of the Senate of the Bombay University was held yesterday (Wednesday) afternoon at the Sir Cowasji Jehangir Hall, the Hon. Dr. Sir Chimanlal Setalvad, the Vice-Chancellor presiding. There was a heated discussion upon the resolution of Mr. Mirza Ali Ahmed Khan asking the Senate to introduce the subject of Arabic for the Honours Examination for the B. A. Degree. Mr. Mirza's contention was that Arabic was as important as other languages.

On the motion of Dr. R. N. Ranina the following newly nominated and elected follows were assigned to the Faculties shown against their names.

(1) Principal A. L. Covernton, (Arts); Mr. Bhulabhoy Desai, (Law); Dr. A. R. Normand, (Science); Mr. J. R. Gharpure (Law); Dr. P. D. Gune (Arts); Dr. A. K. Dalal (Medicine); Dr. P. T. Patel (Medicine and Professor S. G. Sathe (Arts.)

The Senate, next, considered the following proposition of Mr. K. Natrajan seconded by Mr. Kanitkar.

"That the existing arrangements with Professor P. Geddes in regard to his position as University Professor of Sociology be continued for a further term of two years."

The resolution on being put to the vote was declared carried.

The Senate, next passed the following proposition of Mr. Natrajan seconded by Mr. Mirza Ali Ahmed Khan.

"That the term of office Mr. S. N. Pherwani, M.A., Assistant Professor of Sociology, be extended on the same conditions as at present for a period of one year with effect from the date of its expiry."

The Senate, next considered a proposal of Principal Mackenzie to amend the regulations relating to the B. A. Examination so as to enable a candidate who has qualified for the Pass Degree to appear on a subsequent occasion at the Honours Examination and also to admit of a candidate qualifying for Honours in more than one subject or group.

The proposal was sanctioned.

ARABIC AS HONOUR SUBJECT.

Mr. Mirza Ali Mahomed Khan moved the following resolution:—

"That Arabic be recognised as a subject for the Honours Examination for the B.A. Degree and that all consequential amendments be made in the regulations for that Examinations."

In moving the resolution Mr. Mirza said that the Arabic language was as important as other languages selected by the Senate. Since a large number of students appeared in the M.A. Honours Examination last year in Arabic, why shou'd students appearing for the Honour Examination for the B. A. degree be prevented from doing so. He hoped, therefore, the Senate would pass the resolution.

The resolution was seconded by Mr. Rafiudin Mohamed.

Principal Covernton in opposing the resolution said that the important question would crop up if the Senate passed the resolution of Mr. Mirza that who was going to teach Arabic if a large number of students appearing B. A. examination were to come forward for that subject. No doubt many Arabic teachers would have to be appointed by various colleges; but some of them looked forward to reduce their staff at present and in view of that fact how were they going to increase their expenditure? The question before the Senate was whether it was incumbent upon the Senate now to undertake the teaching of Arabic.

Mr. Valimohamed Hussein was surprised to hear from Principal Covernton that it was not incumbent upon the Senate now to undertake the teaching of Arabic to B. A. students. Arabic was an important language and as such the resolution should be passed without any dissentient voice.

Mr. K. Natrajan opposed the resolution.

Mr. Mirza Ali Ahmed Khan in reply said that it was forgotten that Bombay was situated in the East. "If this University after its existence for sixty-five years says that it is premature to introduce the subject of Arabic into the B. A. Honours' course," said Mr. Mirza, "the sooner we close the University the better". (hear, hear.) The members who opposed his resolution had shown their ignorance. He was asking nothing more than what seemed to him as his right. Why should they go to other Universities for the matter in question? He, therefore, appealed to them to pass the resolution.

The resoution on being put to the vote was declared carried.

The Senate, then, adjourned *sine die*.

MAHATMAJI AT AHMEDABAD.

(Associated Press.)

Ahmedabad, March 1.

Mahatma Gandhi arrived here last night from Delhi and will proceed to-morrow to Bardoli.

A BANKRUPTCY BUDGET.

(Continued from page 7.)

mercial departments the difference in exchange between 2s. (the rate at which our accounts are kept) and the actual rate is adjusted under the departmental head concerned, and that accounts for a certain proportion of the excess expenditure under Railways and Posts and Telegraphs. In the case of all other departments this adjustment for exchange is lumped together under the one head Exchange. I need not perhaps, go into the circumstances under which we assumed a rate of 1s. 8d. last year; it was an accounts assumption, not a prophecy; but I would remark here that in December 1920 (when of course our forecast was drawn up) the actual rate was between 1s. 7d. and 1s. 8d. We were twitted at the time with optimism; but I do not remember that our critics were then prepared to back any other figure with conviction. Exchange did indeed during September rise to 1s. 5¾d.; but it was followed by a rapid decline to below the 1s. 4d. level, in sympathy with the sudden fall of the German mark. For the rest, the sumary which I have already given of our import and export trade is sufficient to indicate the immediate causes at any rate of the weakness of exchange; it only remains to add that the total cost to us under the head "Exchange" of its failure to reach the 1s. 8d. figure must be taken at 5½ crores.

DEFICIT OF CURRENT AND PREVIOUS YEARS.

7. Altogether then our expenditure is somewhat over 14¼ crores more than we expected; and the total deficit will amount to no less than 34 crores. If you carry your minds back to the history of the last three years, the House will realize that this is now the fourth deficit in succession. In 1918-19 it amounted to 6 crores; in 1919-20, mainly due to the Afghan War, the deficit was 24 crores; our final accounts of 1920-21, swollen by many adjustments of arrear expenditure on the Afghan war and the Great war, showed a deficit of 26 crores. Adding the 34 crores to which I have just referred, the total excess of expenditure over revenue in the four years comes to 90 crores. I am not ready to explain to the House the methods by which we have during the past four years provided the money necessary for carrying on the administration, nor to dwell on the implications, to be drawn from this continued succession of deficits. I have still to deal with the revenue and expenditure of the coming year.

ESTIMATES OF 1922-23.

I.—REVENUE.

8. I do not know if there is anyone here who would feel entitled to speak with confidence of the assumptions we should make in estimating for budget purposes the character of the year on which we are about to enter. For myself, I can only indicate the main factors which have guided us. We have had a favourable monsoon and good winter rains; this in itself should bring down the price of food grains and help to rectify the balance of trade. On the other hand, the bazaar trade still has before it all the difficulties involved in the liquidation of the import contracts entered into two years ago, and the spectre of unrest looms before the trader, paralysing industry and benumbing enterprize. As for the outside world, the relative strength of India's position is of course largely due to her share of the world's staple requirements. It is true that overseas stocks of Indian goods are still large, but they have been much reduced during the course of the past year, and foreign consumers have been forced to come to India to a considerable extent for their immediate necessities. Her raw jute and jute manufactures, though the period of boom has definitely passed, should still hold their own; tea and cotton have indeed recovered to an extent that we could hardly have anticipated last year. The total exports of India during December 1921 were higher than those of any month since September 1920. Although therefore stocks of India's commodities in India are high, the signs are not unfavourable. It is probable that the historian of the future, with a clearer perspective, will look on the year 1921 as the logical sequel to 1920. The latter year experienced the full force of the reaction from the feverish and unhealthy trade activity which followed the Armistice. This reaction showed itself in a collapse of the world's purchasing power, an unparalleled slump in prices and congestion of unsold and unsaleable stocks. In 1921 we had the beginning of the painful process of re-adjustment. We have already made some advance in that process, and the conditions of India are such that (if she can only maintain internal peace) she may reasonably expect to take an early share in the revival of trade.

ESTIMATES OF REVENUE FOR NEXT YEAR.

9. I admit that the factors are obscure in many directions of great importance and they certainly do not encourage optimism. But on the whole we seem justified in framing our budget estimates on the assumption that there will be some slight improvement over the trade conditions which have existed during the current year. I will take the main heads in detail. Under *Customs* we assume that the imports of piecegoods will be somewhat better than those of the current year, and also that, as a result of the withdrawal of the restrictions on the export of Burma rice, the revenue from that export duty will now become normal. We have also assumed a moderate improvement in the exports of jute; on the other hand, we cannot expect that the imports of sugar will be on any thing like the scale of the current year, though we have felt justified in taking an estimate of 4¼ crores as against the 6¾ crores likely to be received from that source this year. On the whole, we are assuming a net Customs revenue of 36.42 crores, nearly 3 crores in excess of the revenue which we are likely to collect in the current year. Then as regards *Taxes on Income*, we expect an increase in the net demand in most provinces with the exception of Bengal, but on the other hand the figures of the present year have been swollen by large arrear collections, and in the net, allowing for refunds in respect of collections on provisional assessments, we are assumin a total revenue of 19.87 crores, which is about a crore less than our probable revenue in the current year. Under *Salt* we have adopted an estimate of slightly over 7 crores, practically the same as that of the current year's budget. Our receipts from the sale of Opium are now mainly derived from the direct supplies we make to foreign and Colonial Governments on the contracts now in force, and, exept when new contracts are entered into, do not vary very much from year to year; our revenue from the auction sales is, however, steadily dwindling and we do not expect more than half a crore from this source, making a total revenue, inclusive of the revenue from excise opium, of approximately 3 crores. This is about 60 lakhs less than the current year's budget and about the same as the revenue we expect to get in the current year.

RAILWAY REVENUE.

10. In attempting to frame an estimate of net receipts from *railways* we are met with two difficulties. In the first place it is difficult to say what will be the exact yield from the new goods rates which will be brought into force from April the 1st next, replacing the present surtax. It is also difficult to say what the working expenses will amount to, as the coal market is in an abnormal state and a substantial increase or decrease in the cost of fuel will vitally affect the total. For *gross traffic receipts* we assume that the new goods rates will not yield less than 6 crores, and we think that an allowance of between 4 and 5 crores for normal growth in revenue is as much as can be justified. We think therefore that a fair estimate of gross receipts next year will be 93¼ crores. For *working expenses* we have taken the high figure of 68½ crores on the assumption that fuel charges will remain high, and after making as much provision as possible for the replacements and renewals which, as everyone knows, are so badly needed on all our railways. On these estimates, the *net receipts* next year will work out to 24½ crores; after allowing for interest and other indirect charges which will amount to 26 crores, the railways will be working at a loss of over 1 crore. This is not the proper occasion for me to embark upon any discussion of the question how far the administration of our railways should, in any particular year, be carried on with the object of producing a profit to the general taxpayer. It is matter regarding which one side of the question, and one side only, has been put forward with considerable force in the report of Sir William Acworth's Committee. The House is aware that the proposal made by that Committee to effect a complete separation between the railway and the general budget was duly considered by a committee composed of members of the two Houses of the Legislature, whose report was published last December. That committee decided that, whatever might be the theoretical merits of this question, practical considerations alone made it impossible to effect any such separation for the present.

CONTEMPLATED INCREASE IN PASSENGER FARES.

On one point, however, there can, I imagine, be no room for diversity of opinion, namely that the railways must pay their own way. For this reason we propose to take measures to increase the traffic receipts. The estimates which I have just given already take account of a substantial increase in goods rates in substitution of the existing surtax. The only remaining course therefore is to effect a material increase in passenger fares. An increase averaging about 25 per cent. will, we estimate, produce an extra 6 crores of revenue. This will of course more than make up the estimated loss on next year's working, but we shall have to continue for many years heavy expenditure, debitable to the revenue account, on replacements and renewals, while our enlarged programme of capital expenditure will involve a cumulative increase of interest charges for some years to come; we therefore consider that we are justified in providing for some margin.

LOSS ON THE POSTAL DEPARTMENT.

11. The remaining important head on the revenue side is *Posts and Telegraphs*. I must first of all explain what we have done as regards the separation of capital expenditure from expenditure charged to revenue. The House will remember that this question was examined last March on the initiative of Mr. Samarth, when it was decided to transfer approximately 1 crore from revenue to capital as representing expenditure which was intrinsically of a capital nature. That transfer was made more or less summarily; it was obviously desirable to keep on the right side, and not to debit to loan funds expenditure which was really of the nature of running expenses and would only have to be written back to revenue. We have subsequently made a more careful examination of the various items of expenditure, and as a result we have felt justified, in the revised estimates for the current year, in debiting to capital a total amount of 1,28 lakhs. For the ensuing year, of the total estimated expenditure of 11¼ crores we find that we can justifiably take 1,45 laks to capital provisionally, pending of course the reconstitution of the post and telegraph accounts as a result of the investigation which has just been completed by the expert accountants who have been engaged on that work. With this division as between capital and revenue, we estimate that the expenditure chargeable to the revenue, account next year will exceed the receipts by about 96 lakhs, after allowing for the debit of interest on the capital charge. This figure, however, does not include the cost of pensions on the one hand, and on the other credits for certain concessional services rendered by the department to Indian States or foreign Governments. If we make adjustments on account of these items, there will be a further credit due to the department of about 17 lakhs, and, allowing for this, it may be said that during the current year the department has been working at a loss of about 90 lakhs, and that next year it will be working at a loss of about 80 lakhs. This has a very definite bearing on certain proposals that I shall shortly mention.

ACTUAL REVENUE EXPECTED.

12. This closes my review of revenue for the coming year. Including the increase on passenger rates, it should amount to 4,16½ crores; without that increase, it would come to 1,10½ crores as against a revised estimate of 1,08 crores for the current year. I come now to the expenditure side.

II.—EXPENDITURE.

13. The first point I have to emphasise is that, as was the case a year ago, the demands of the various departments for the inclusion of items of new expenditure have been enormously curtailed; in effect, we have made provision for no new expenditure which cannot be demonstrated to be of imperative necessity or likely to be immediately remunerative. Such items of new expenditure as have passed through the meshes of the Finance department's net have further had to undergo the kre of the standing Finance Committee's scrutiny before being embodied in the detailed estimates which are about to be placed in Hon'ble Members' hands. One head where the effect of this policy has been particularly marked is *Civil works*. The figure entered is 166 lakhs, and I must point out that this is only just sufficient to cover maintenance, repairs and establishment charges and the carrying on of works already in progress, and that it makes practically no provision at all for new construction. I do not think I need refer to the details of the estimates entered for *interest on debt, sinking funds*, and so forth, for such charges may be regarded as obligatory. Hon'ble Members will notice in the detailed estimates a special expenditure of 60 lakhs under *political charges*; this is a tentative provision for a scheme for the better solution of political troubles on the frontier. It has not yet crystallised into a form which admits of the exhibition of full details. For the rest, the variations in civil expenditure are not large. There will be a saving from the cessation of *sensus operations*, counterbalanced by certain additions to *income-tax* establishments, and a provision of 16 lakhs for various schemes of improvement at the *salt* sources in Northern India which are of imperative necessity for the safeguarding of our salt revenue. Apart from the extra political charges and the other variations which I have just referred to, the civil heads show a small increase on the probable expenditure in the current year.

ESTIMATED RATE OF EXCHANGE FOR NEXT YEAR.

14. As regards *exchange*, I may say at once that I see no indications, in the present conditions and outlook of our foreign trade, which would justify our assuming an average rate of exchange higher than 1s. 4d. during next year, and accordingly that is the figure upon which these estimates are based. In mentioning that estimated average rate I must again impress on the House that I am attempting no sort of prophecy regarding the future course of exchange, nor should anything that I say be taken as an indication of policy. It is of course unavoidable, for the purpose of the budget programme, to make some sort of assumption, however, rough, as to the level at which exchange is likely to stand, taking the coming year as a whole. I have, as I have said, assumed for budget purposes a rate of 1s. 4d. The debit that will be necessary in our accounts, which are still maintained on a 2s. basis, will on this assumption be about 15¼ crores, of which 10 crores will appear under the head "Exchange", the remaining 5¼ crores being debited in the estimates of the commercial departments.

NO PROVISION FOR REDUCTION OF PROVINCIAL CONTRIBUTIONS.

15. Finally, before I come to the military estimates, I must point out that we have made no provision for any reduction in the present contributions payable to us by the Provincial Governments, the amount of which, after allowing for the waiving of the Bengal contribution, is 9,20 lakhs. The House is aware that several provinces, notably, Madras, the United Provinces and the Punjab, have pressed us strongly for some reduction next year in the amount of their contributions. It is also a matter of common knowledge that many of the provinces are finding it difficult, if not impossible, to cover their expenditure, and have had to ask their legislatures to sanction various schemes of new taxation in order to help balance their budgets. I shall have something more to say regarding the position of the provinces before I sit down. For the present, I will only say that we have not provided for any reduction for the simple reason that, with the certainty of a deficit staring us in the face, it was quite impracticable to do so. But I need hardly say that the progressive reduction and extinction of these contributions must be regarded as a first charge upon any betterness that the financial position of the Central Government may show in future years.

MILITARY EXPENDITURE.

16. I now take the final and heaviest figure, namely, Military expenditure. The established charges we estimate at 59.70 crores against 58.20 in the current year's Budget, Waziristan charges at 2.13 against 3.00, and demobilization expenditure at 35 against 1.00; the total is therefore 62.18 crores or approximately the same as in the Budget for the current year. The increase in established charges does not represent any addition to the strength of the post-war Army as already laid down, except in the case of the Territorial Force, and is largely due to an item which lies entirely outside our own control, namely, the great increase in prices of provisions and other consumable stores. These are estimated to cost nearly 2 crores more than in the current year. Apart from the outlay necessary for the expansion of the Territorial Force and from a relatively small sum of money for the revision of the pay of certain classes of Indian personnel in Army services whose remuneration has not yet been brought up to the standard obtaining in other quarters, no new demands for military outlay have been admitted. Not only so, but it would have been impossible to keep the established charges down to the figure I have given had we not effected retrenchment in a number of directions, notably in Military Works, the purchase of new equipment, and the strength of the reserve, and further by taking credit for an anticipated shortage of British troops. As regards Waziristan, I fear that the figure can be regarded as tentative only, for it is always difficult forecast the exact effect of military operations of this nature. These operations may as in the present year lead again to an excess in the military budget. The 35 lakhs on demobilization expenditure represents the sum which the Secretary of State has estimated will be required in 1922-23 for the payment of India's share of the compensatory gratuities to officers of the Indian Army who have been found surplus to strength owing to reduction of establishment.

RESULTANT DEFICT.

17. The net result of these figures is that we expect an expenditure of 1,42¼ crores against a revenue, on the basis if existing taxation and including the provincial contributions of 9,20 lakhs, which will amount to 1,10½ crores, i.e., a deficit of 31¾ crores, which would be reduced to 25¾ crores by the contemplated increase in passenger fares mentioned by me.

PROBLEM OF HOW TO MEET THE DEFICIT.

18. I now come to the hardest part of my task to-day, namely, to discuss what measures should be taken to meet the grave problem presented by an estimated deficit next year of abot 31¾ crores. It is obvious that there are, in theory, three courses which can be adopted, either separately or in combination. First, we can budget for a deficit, either the whole or part of the above amount; second, we can attempt to reduce our expenditure; and third, we can take steps to increase our revenues. The problem is so grave, and the issue at stake so large, being nothing less than the solvency of the country, that I make no apology for examination in some detail each of these three courses.

(1) BUDGETING FOR A DEFICIT

Would it be desirable, or would it even be possible, to leave the whole or the major part of this deficit uncovered? Now, so far as I have been able to ascertain, on one occasion only in the past has the Government of this country deliberately budgeted for a deficit. This was in 1915-16, the first budget of the war, when Sir William Meyer budgeted for a deficit of about 4 crores. In introducting that budget Sir William Meyer carefully explained the reasons which had led him to adopt that course. He emphasised that the Government would not think of proposing to budget for a deficit if the deficiency in revenue promised to be of a more or less abiding character. That, however, he held, was not the case on that occasion; it was then too early in the war to be sure that the excess of expenditure over revenue was anything more than temporary, and unless and until it could be shown that the gap between revenue and expenditure was likely to last for some time, it would not be justifiable to impose increased taxation, especially as the Government's cash balances could at that time be relied on to produce the necessary finance. For the rest, so far as my researches go, the Government of India have always endeavoured to meet the expenditure of each year from the revenues of that year, and although on occasions their estimates have been disturbed and deficits have actually accrued, they have, except on the one occasion mentioned above, never deliberately contemplated that their expenditure should exceed their revenues. I do not think that there can be any doubt that this policy, consistently followed in good years and bad, when the outlook was fair and when it was gloomy, had much to do with the sound financial position in which India found herself at the beginning of the war, and with the excellence of the credit of the State both within the country and abroad.

DEFICIT NOT TEMPORARY.

19. Now, in considering the extent, if any, to which we should be justified in leaving this estimated deficit uncovered, there are two points of vital importance to which I must invite the careful attention of the House. In the first place, it is necessary to examine briefly the real nature of the current and next year's deficits. Can it be said that the present emergency is similar to that which Sir William Meyer had to face in preparing his budget for 1915-16? I hold that the answer to this must be in the negative. I do not think that it is possible to take up the position that these deficits are due to transient causes, that we can look for better times ahead, and that we should consequently be justified in leaving things as they are, in the hope that before long our revenues will once more have equalled our expenditure. I must say frankly that I see very little prospect of any such equilibrium being attained within a measurable period. In saying this I do not mean to imply that either the probable deficit of 34 crores in the current year or the estimated deficit of 31¾ crores next year is necessarily to be taken as a measure of the permanent gap between our expenditure and our revenues. I assume that, with the liquidation of our frontier commitments, that portion of our military charges which are classified as "abnormal" will disappear. I also assume that our revenues would respond to any substantial revival in trade, when the day of that revival dawns, as assuredly dawn it must. But after making every possible assumption of this nature, I do not think it can be said that, if things are left as they are, equilibrium will be attainable within a measurable time. It has, moreover, to be remembered that we have a certain loss of revenue in front of us, in respect of the gradual abolition of the provincial contributions. I have not overlooked the fact that the stabilisation of the rupee at 2s. would relieve our revenues to the extent of about 15 crores a year, but the House is in as good a position as I am to judge whether we should be justified in placing any reliance on this consummation. The problem, as I fear we must envisage it, is thus not one of carrying on until we have turned the corner, for the turning is nowhere visible.

HOW THE DEFICIT HAVE BEEN FINANCED.

20. Secondly, it is necessary to examine briefly what a succession of deficits really means, and what are the results which it leads to. I will not embark on any theoretical discussion of financial ethics but confine myself to actual facts. Including the deficit of the current year, during the past four years our expenditure (in using the word "expenditure" I mean of course expenditure debitible to revenue, and not capital expenditure on such objects as Railways and Irrigation) has exceeded our revenue by a total amount of 90 crores. Where did this money come from? The short answer is that we have been on credit. About 37 crores have been obtained by the issue of fiduciary currency notes, namely, notes the only backing of which are our own I.O. U's. A further 47 crores will have been found by incurring floating debt in the shape of treasury bills, while the remaining 6 crores will have been taken from the proceeds of our regular annual borrowings. Our Treasury bills consists of short term bills (mostly for for 3, or 6 months) which we have so far managed to renew on maturity. But it is an open fact we have only succeeded in doing this by virtue of the recent stagnation of trade and consequent plethora of bank money; it is very doubtful if on any real revival of trade we should be able to keep "floating" an amount of treasury bills on anything like the present scale. A treasury bill outstanding in the neighbourhood of 60, or even of 40, crores is, as I have more than once pointed out, a matter for great anxiety, seeing that at any time, with the appearance of other demands upon the discount market, such as a revival of trade or an acute monetary position, our sales might not cover our maturities and we should then have no alternative, if we were not to dishonour our bills, but to make a further large fiduciary issue of currency notes. During the past month or two we have, in fact, had a preliminary warning as to the insecurity of our position; a sudden tightening of money in Bombay led for a time to distinct embarassment. In spite of our giving very much more favourable terms for our treasury bills we found great difficulty in meeting our requirements and were obliged as a temporary measure to re-issue a substantial amount of currency notes which we had cancelled during the preceding months. And of course the dependence of Government upon the money market, to supply it on credit with funds to meet the gap between incomings and outgoings, itself resets strongly upon the supply of money available for trade, thus setting up a vicious circle. To escape from that circle is one of the most pressing problems before us.

NOT PRACTICABLE TO CONTINUE FINANCING DEFICITS ON THE PRESENT SCALE.

21. What then is the inevitable conclusion to which these considerations lead? Putting aside all theoretical considerations of principle and of sound financial policy, the financing of a further deficit next year of an amount anything like the 31¾ crores estimated is simply not a practicable proposition. I should be much mistaken if we have not already reached the limit of safety. To attempt to increase our floating debt beyond the figure at which it is likely to stand on April 1st next would be to invite not only grave monetary stringency but possibly even a severe crisis. To raid the Gold Standard Reserve, which has been built up for an entirely different purpose, would be merely putting off the evil day, and would be an expedient which could be adopted only as a last resort and even then purely as a temporary measure. To rely on the proceeds of our annual rupee or sterling loans to finance our deficits would, as I shall show later in my speech, be equally impracticable, seeing that we shall fully need the whole of these for financing our existing capital liabilities and productive expenditure on our railways. The inevitable result, in short of any attempt to finance a deficit of this size would, in my opinion, be to force us to large issues of unbacked currency notes, and I am sure the House will agree with me that the effect of such inflation upon the general level of prices in this country, and upon our general credit, would be very serious. My conclusion then is, and I state it with perfect confidence, that the problem before us is one that cannot be shelved or left to look after itself. It is a problem which has to be faced, and it is my duty to ask this House and the country, whatever their opinion may be of the particular proposals that we are making, to join with us in facing it.

(2) REDUCTION IN EXPENDITURE.

22. How far can we reduce the deficit by cutting down our expenditure? I have already indicated the difficulties which we have encountered in regard to our largest spending department, the army. I have told the House that as regards the civil departments we have cut out all new expenditure which cannot be proved to be of imperative necessity. I do not claim that further reductions are impossible; as the House knows, we are committed to an enquiry into the steps necessary to effect retrenchment, even if that results in curtailing departmental activities. We have agreed to accede to the desire of the Assembly for the appointment of a Committee of retrenchment, and an announcement will shortly be made on the subject. But the field of civil expenditure over which that enquiry can range is small; it does not extend to more than 20 crores; and though retrenchment may and no doubt will be effected, it could have but a minor effect in restoring the balance. In any case a Finance Member must frame his budget not on what he hopes may be effected in the future, but on the basis of the expenditure now actually being incurred.

POSSIBILITY OF TRANSFERRING EXPENDITURE FROM REVENUE TO CAPITAL.

23. I have sometimes heard it asked why we cannot simplify to some extent our financial problem by taking to capital certain of the expenditure which is at present debitable to revenue. Why, it is urged, should the present generation have to pay for expenditure on public works or other objects, which have a permanent or semi-permanent life, such as civil buildings, roads and bridges on the frontier, new barracks, etc., or again, on stores and material used in our commercial departments, such as the Posts and Telegraphs? This contention is to a large extent met by the facts that the present estimates make practically no provision at all for new civil buildings, that the construction of Delhi and capital expenditure on railways are already met from capital funds, and that we are already providing for the debit to loan funds of expenditure on such objects as Railways and Irrigation) has exceeded our revenue by a total amount of 90 crores. Where did this money come from? The short answer is that we have been on credit. About 37 crores have been obtained by the issue of fiduciary currency notes, namely, notes the only backing of which are our own I.O. U's. A further 47 crores will have been found by incurring floating debt in the shape of treasury bills, while the remaining 6 crores will have been taken from the proceeds of our regular annual borrowings. Our Treasury bills consists of short term bills (mostly for for 3, or 6 months) which we have so far managed to renew on maturity. But it is an open fact we have only succeeded in doing this by virtue of the recent stagnation of trade and consequent plethora of bank money; it is very doubtful if on any real revival of trade we should be able to keep "floating" an amount of treasury bills on anything like the present scale. A treasury bill outstanding in the neighbourhood of 60, or even of 40, crores is, as I have more than once pointed out, a matter for great anxiety, seeing that at any time, with the appearance of other demands upon the discount market, such as a revival of trade or an acute monetary position, our sales might not cover our maturities and we should then have no alternative, if we were not to dishonour our bills, but to make a further large fiduciary issue of currency notes. During the past month or two we have, in fact, had a preliminary warning as to the insecurity of our position; a sudden tightening of money in Bombay led for a time to distinct embarassment. In spite of our giving very much more favourable terms for our treasury bills we found great difficulty in meeting our requirements and were obliged as a temporary measure to re-issue a substantial amount of currency notes which we had cancelled during the preceding months. And of course the dependence of Government upon the money market, to supply it on credit with funds to meet the gap between incomings and outgoings, itself resets strongly upon the supply of money available for trade, thus setting up a vicious circle. To escape from that circle is one of the most pressing problems before us.

NOT PRACTICABLE TO CONTINUE FINANCING DEFICITS ON THE PRESENT SCALE.

24. What then is the inevitable conclusion to which these considerations lead? Putting aside all theoretical considerations of principle and of sound financial policy, the financing of a further deficit next year of an amount anything like the 31¾ crores estimated is simply not a practicable proposition. I should be much mistaken if we have not already reached the limit of safety. To attempt to increase our floating debt beyond the figure at which it is likely to stand on April 1st next would be to invite not only grave monetary stringency but possibly even a severe crisis. To raid the Gold Standard Reserve, which has been built up for an entirely different purpose, would be merely putting off the evil day, and would be an expedient which could be adopted only as a last resort and even then purely as a temporary measure. To rely on the proceeds of our annual rupee or sterling loans to finance our deficits would, as I shall show later in my speech, be equally impracticable, seeing that we shall fully need the whole of these for financing our existing capital liabilities and productive expenditure on our railways. The inevitable result, in short of any attempt to finance a deficit of this size would, in my opinion, be to force us to large issues of unbacked currency notes, and I am sure the House will agree with me that the effect of such inflation upon the general level of prices in this country, and upon our general credit, would be very serious. My conclusion then is, and I state it with perfect confidence, that the problem before us is one that cannot be shelved or left to look after itself. It is a problem which has to be faced, and it is my duty to ask this House and the country, whatever their opinion may be of the particular proposals that we are making, to join with us in facing it.

(3) INCREASE OF REVENUE.

24. If I have carried the House with me so far, I have established two propositions. The first is a two-fold one, namely, that the country cannot, if it has any regard for its credit or any thought for its future solvency, take refuge in the simple course of leaving the whole or even the greater part of this deficit uncovered, and further, that, quite apart from such considerations, it would not be a practicable proposition to do so, even if we tried. Secondly, however successful our efforts may be in reducing our expenditure, and imperative though it is that we should make the attempt, it is out of the question to expect any relief from this source to be on such a substantial scale as materially to reduce the excess of expenditure over revenues. I submit therefore that there is no escape from the conclusion that it is imperative to take every possible step to increase our revenues. We can do this in two ways: firstly, by ensuring that our commercial departments shall at any rate not be a burden upon the taxpayer, and shall if possible yield a profit, secondly, by increasing taxation. As regards the first method, I have already indicated that we propose to increase the railway receipt to the extent of about 6 crores by an increase in passenger fares. There remains the Post and Telegraph department. It is not possible to increase the telegraph charges, which are already on the high side, and indeed that branch of the department more than pays its way.

NECESSITY FOR INCREASING POSTAL RATES.

We are, however, as I have already shown, losing heavily on the combined Post and Telegraph Department. Last year we invited the legislature to agree to certain measures for increasing our postal receipts, the most important of these, namely, the doubling of the postcard rate and the raising of the minimum charge for inland letters from half an anna to one anna, were not accepted. The increases agreed to were by comparison of minor value, and are any expected to produce 35 lakhs in the current year. Hon'ble Members will recollect the circumstances which led, by a compromise, to the adoption of a nine pie rate for letters exceeding half a tola in weight. I understand that the increased revenue from this source has been very small, not more than 10 lakhs, it has also led to many administrative difficulties in the matter of weighing letters and collecting over charges, so much so that I am told that the collection of over-charges is not worth the revenue obtained, and altogether the inconvenience that has been caused to the public has not been commensurate with the gain to the exchequer. We shall now ask the legislature to reconsider the position which it took up last year. I admit now, as I admitted then, the enormous advantage to a country of a cheap postal service nor do I underestimate in any way the strong sentimental attachment that must exist to the pice postcard. My reply to such considerations, now as then, is financial necessity; with the enormous increase in the cost of working that has occurred in recent years the country cannot afford to maintain a postal service at the present cheap rates. We proposed therefore to raise to half an anna the quarter anna postcard, and, secondly, to abolish the half anna and 9 pie rates for letters, making the charges in future one anna for letters not lexceeding 2½ tolas in weight, and one anna for every additional 2½ tolas. We estimate that the increased revenue obtainable from these measures will be 1,60 lakhs. I may point out that, even after these changes, we shall still on the whole have the cheapest postal service in the world.

These two measures, namely, the increase in railway passenger fares and the increase in postal rates, will represent a total increased revenue of 7.60 lakhs, reducing our estimated deficit from 31 crores 76 lakhs to 24 crores 16 lakhs. I now turn to the further measures which we consider that the financial position of the country renders imperative.

PROPOSALS FOR ADDITIONAL TAXATION.

25. The problem of how to raise a large amount of additional revenue through increased taxation, with the minimum of hardship to the taxpayer and the minimum of disturbance to trade and commerce has, I need hardly say, been the subject of anxious consideration for some time. The burden which the country is now invited to shoulder is a heavy one; we have done our best to distribute it as equitably as possible and to see that all classes of the community shall contribute, each according to its capacity.

NO PREJUDGING OF FISCAL COMMISSION'S REPORT.

When additional revenues are required, the first head to which one's thought naturally turns is Customs. Here, we are

(Continued on next page.)

A BANKRUPTCY BUDGET.

(Continued from previous page.)

at once confronted with the fact that a Fiscal Commission is now sitting, and if the needs of our revenues were not so urgent, we should have preferred to await the conclusion of that Commission's deliberations before proposing any further alteration of the tariff. Any such postponement is, however, impossible. Whatever opinions may be held on the various important issues that the Fiscal Commission is now considering, and whatever decision may be ultimately arrived at on its report, there is no escaping the conclusion that the pressure of financial necessity must in any case inevitably involve the raising of our customs duties, purely for revenue producing purposes, irrespective of what the effect may be in the case of any particular duty in the direction of protection, Imperial preference, or free trade. In framing our proposals, we have, however, endeavoured to preserve to the greatest possible extent the general character of the present tariff and the general relation inter se of the various duties, in other words, we have endeavoured to limit our proposals in such a way as not to involve any important change of principle in the existing usual arrangements.

DETAILS OF CUSTOMS PROPOSALS.

26. (i) The vast majority of customs duties necessarily fall upon the consumer, and the general character of the proposals which I am about to mention is, therefore, that of a tax on consumption. We propose to raise to 15 per cent. the import duty on all articles now assessed to 11 per cent. But since one of the most important articles, both of import and of consumption, is piecegoods, we propose that the consumption of piecegoods in this country should be taxed by a further 4 per cent. that is to say we would raise the cotton excise duty from 3½ to 7½ per cent. The combined effect of these two measures is estimated to bring in an increased revenue of 5,45 lakhs. We have not, of course, overlooked the contentious history of the cotton excise duty, but after the account that I have given this morning of our financial necessities, and after what I have just said regarding the raising of the general *ad valorem* duty, I do not think that even the most malignant of our critics can accuse us of raising the cotton excise duty for the purpose of counterbalancing the import duty on foreign manufactures.

(ii) The present import duty on machinery, iron and steel, and railway material, is only 2½ per cent. We propose to raise this to 10 per cent. yielding an extra revenue of 4,05 lakhs.

(iii) We consider that the trade in foreign sugar can, and should, bear an increase of duty, and we propose to raise the present import duty from 15 to 25 per cent., yielding an extra revenue of 2 crores.

(iv) We propose to raise the specific duty of 12 annas per gross boxes of matches to R1-8 per gross boxes, yielding an estimated additional revenue of 95 lakhs.

(v) We propose to impose an excise duty of 1 anna per gallon on kerosene produced in India, with a corresponding increase in the duty on imported petroleum, namely, from 1¼ annas to 2¼ annas per gallon, the extra revenue from which measures will be 90 lakhs.

(vi) Last March we joined many Hon'ble Members in resisting in this House a proposal to remove yarn from the free list. We feel that the arguments then used must now yield to our financial necessities, and we propose to ask the House to agree to an import duty of 5 per cent. on imported yarn, yielding a revenue of half a crore.

(vii) The imports of articles which are assessed at the highest rate of tariff, namely, 20 per cent., have, during the greater part of this year, been very disappointing. I do not think, however, that this decrease can fairly be attributed to the new duty imposed last March, but rather to the very excessive imports, and consequent over-stocking, of the previous year. More recently, the imports of these articles have sensibly increased. We consider that the rate of duty can now be increased from 20 to 30 per cent., yielding an extra revenue of 70 lakhs.

(viii) As regards alcoholic liquors, the customs returns show that any attempt to increase the import duty on wines would almost certainly result in an actual loss of revenue, but as regards ale and beer, liqueurs and spirits, although we should have preferred to have waited another year before raising the duties further, we cannot afford to neglect any possible increase of revenue in the coming year, however small. Moreover, when we are proposing heavy additional taxation, affecting many necessaries of life, we think it is all the more imperative to take from alcohol the maximum revenue possible. We accordingly propose an increase of approximately 20 per cent. in the duties on all alcoholic liquors, except wines, yielding an extra revenue of 30 lakhs.

The actual increases proposed are as follows:—

	Present rate of duty.
	8½ annas.
Ale, beer, porter, cider and other fermented liquors, per gallon.	
	Rs. a. p.
Perfumed spirits, per gallon ...	30 0 0
Liqueurs, untested, per gallon...	25 0 0
Liqueurs, tested, per proof gallon	18 12 0
All other spirits, per proof gallon	18 12 0
	Proposed rate.
	8 annas.
	Rs. a. p.
Perfumed spirits, per gallon...	36 0 0
Liqueurs, untested, per gallon...	30 0 0
Liqueurs, tested, per proof gallon	21 14 0
All other spirits, per proof gallon	21 14 0

No change is proposed in the duty on denatured spirits.

As regards tobacco, we do not think the figures which I shall now give the House will show how this country has handicapped us in our ways and means operations, has forced us to borrow large sums at high rates of interest, and has prevented us from reducing the dangerously high amount of our floating debt.

SUMMARY OF OPERATIONS IN CURRENT AND NEXT YEAR.

31. I will first give the House a brief recapitulation of the other capital liabilities, besides this deficit, that we have had to meet, and of those which we expect to have to finance during the coming year.

(In crores of Rs.)

	1921-22. Budget	1922-23. Budget
Liabilities.		
(i) Drawings of and loans to Provincial Governments	12.2	0.9
(ii) Railway capital outlay ...	23.0	30.0
(iii) Delhi and Telegraph capital outlay	2.7	3.5
(iv) Discharge of debt	19.2	7.9
(v) Revenue deficit	33.0	2.7
(vi) Net discharge of Treasury bills issued to the public ...		4.0
	90.1	57.0
Met as follows:—		
(a) Rupee loan	49.2	25.0
(b) Sterling loan (converted at Is. 4d.)	23.0	26.4
(c) Increase in Treasury bills issued to the public ...	2.8	...
(d) Credits from exchange ...	5.7	1.7
(e) Arrears recoveries from Mesopotamian Government	8.0	...
(f) Reduction of cash balances	2.1	1.1
(g) Net receipts from Savings Bank deposits and Cash Certificates	2.3	3.1
(h) Other items	—3.0	.6
	90.1	57.9

CURRENT YEAR.

32. This shows we have had to meet liabilities of 90 crores in the current year, and that more than one-third thereof has been due to the revenue deficit. The Provincial Governments too have had their difficulties and have had to rely to a large extent (no less than 12½ crores) on us to finance their deficits and capital expenditure, either by actually borrowing from us or by drawing on what is left of their balances with the Central Government. Altogether then, the financing of deficits, Central and Provincial combined, will account for over 45 crores, or more than half the total capital liabilities of the year. For the rest, 19½ crores is represented by the discharge of our War Bonds, and the remainder by capital outlay on Railways, Delhi, and Telegraphs. In order to meet this large liabilities we have had in the first place, sundry assets and receipts amounting to 15 crores which I need not specify individually. To meet the remainder we have had to raise rupee and sterling loans to an extent considerably greater than we had budgeted for. It will be seen that in India and London combined we have raised no less than 72½ crores of rupees in new loans. That of course is a very large sum to raise, and we have only been able to do so partly because of the stagnation of trade in this country, which made Government securities almost the only available means of investment, and partly because of distinctly favourable conditions in the London money market. Finally, as a result of our heavy liabilities to finance deficits, we have been quite unable to effect any reduction in our floating debt; on the contrary, there will, we anticipate, be an increase of about 2? crores in the amount of treasury bills outstanding with the public at the end of the year.

NEXT YEARS' LIABILITIES.

33. As regards next year, we hope the House will extend our circle of vision. Because our ordinary revenues we shall not have such a large sum to find in order to finance revenue deficits, though, apart from the General Government's deficit of 2½ crores, we have been warned that we may have to find nearly 10 crores, in the shape either of advances to Provincial Governments to enable them to carry on, or of drawings on their balances by such Provinces as will have any balances left. We have to find nearly 8 crores for the repayment of 1922 War Bonds, some 1½ crores in respect of capital outlay on the Telegraph Department expenditure on the new capital at Delhi, for this House has already decided that, if only in the interests of economy, it is desirable that this work should be completed as soon as possible, and 2 crores is the total amount which the engineers expect to be able to spend in the year. We are also budgeting for a reduction of 4 crores in the outstandings of treasury bills with the public; I have already said sufficient on this matter to indicate the imperative necessity of our not allowing our floating debt to remain at the present dangerously high level. There remains only the provision of 30 crores for capital expenditure on Railways, as against 23 crores that we expect to spend in the current year. My Hon'ble Colleague in charge of the Railway Department will, I understand, bring before the House in the current session the recommendations made by the Committee of the two Houses of the Legislature which met in December last to consider the question of our Railway capital programme. I will not anticipate here the discussion which will no doubt then take place. All I will say is that, great as are the liabilities thrown upon our ways and means resources in other directions, it would in my opinion be a short-sighted policy, and detrimental to the trade and prosperity of the country, if we hesitated to take all possible steps to restore our railway lines to the condition demanded by the travelling public and the country's trade. This 30 crores will be practically all devoted to the improvement of existing lines; there is no provision for any new construction, except a small amount, under 2 crores, for the completion of new lines already in progress.

HOW TO BE MET.

34. Apart from certain miscellaneous receipts, such as savings bank deposits, we must rely chiefly upon our borrowings in order to finance this liability. For the purpose of these estimates we have elected a rupee borrowing of Rs. 25 crores and a sterling borrowing of sixty millions, the figure being inclusive of about 20 millions which will be realised next year out of the sterling loan of 100 millions floated in December last. We also anticipate next year a total borrowings of 60 crores though we do not of course bound ourselves to distribute our borrowings between India and England in the particular proportion I have mentioned; this must depend upon market conditions during the year. As the House is probably aware, it is by no means certain that the recent favourable conditions as regards sterling borrowing may continue throughout next year. Hitherto, Indian sterling stock has occupied a very high place among what are known as gilt-edged securities. For the first time for very many years, Indian securities recently had a sudden, but fortunately only temporary set back in popularity owing to apprehensions felt in the United Kingdom regarding the internal situation in this country. Brief as was the period of depression, the incident nevertheless carries its own warning, and I feel that it would be unsafe to count on a total borrowing, in rupees and sterling combined, larger than that for which we have taken credit. As regards rupee borrowing there are, moreover, two considerations to be borne in mind. In the first place we must remember that any appreciable revival in trade must inevitably lead to other channels of investment for those people who during the past two years have subscribed to our loans. Secondly, several of the Provincial Governments will themselves be entering the market, one of them at all events to a very substantial extent. Altogether, if we look ahead for the next few years, we have to remember that our essential capital liabilities, namely, the provision of an adequate railway programme and the repayment of our short-term bonds, represent a total sum which will strain our borrowing capacity to the utmost, and every serious thinker will I believe agree that to rely to any substantial extent on our annual borrowings to finance large revenue deficits and to provide us with funds for carrying on the ordinary day to day administration is out of the question.

PROBLEM OF KEEPING THE SECRETARY OF STATE IN FUNDS.

35. So far I have dealt with our ways and means position taking our balances in India and England together. It is now necessary, however, that I should give some explanation of the position at our Home Treasury, for, as the House will see, this is likely to have an important bearing upon our general currency and exchange arrangements. In normal times the usual procedure for keeping the Home Treasury in funds is for the Secretary of State to sell Council Bills upon India. No Council Bills have however been sold since 1918, the reason being that there has been no trade demand for them, while the Secretary of State has been able to keep himself in funds by recoveries made by him from the Home Government in respect of expenditure incurred by us on their behalf in India and Mesopotamia, this operating, in effect, as a remittance from us to the Secretary of State. In one financial year, namely, 1918-19 our recoveries from the Home Government were no less than £92 millions. Since then owing the closing down of the Mesopotamian operations and the gradual disbandment of the additional troops that had been raised during the war for service overseas these recoveries have greatly diminished, and during the current year, we only expect the Secretary of State to recover about £25 millions, while during next year we do not expect that he will recover more than £9½ millions. His total liabilities, including the ordinary home charges, together with about £18½ millions on account of purchases in Europe of railway material and stock, are expected to amount to about £52½ millions. There is therefore a substantial deficit in his resources. How is that to be supplied? I have already mentioned that he hopes to obtain about 17½ millions from sterling borrowing. Assuming that he will succeed in raising this large amount, there will still remain a gap of £18 millions which will have to be covered by a transfer of funds from India to England.

TWO POSSIBLE METHODS.

Now there are only two possible ways of making this remittance; the Secretary of State must draw on us, either through the sterling reserves or by the sale of Council Bills. It is necessary that I say a few words about each of these methods of remitting funds to him.

(1) BY TRANSFER OF STERLING RESERVES TO INDIA.

36. As regards the former, namely, a transfer of our sterling reserves from England to India, there will be in England at the beginning of the financial year about £53½ millions of the Paper Currency Reserve and £40 millions in the Gold Standard Reserve. Both of these are held mainly in the form of British Treasury Bills, which are readily convertible into cash. The Secretary of State can, therefore, to the extent of his requirements draw on those reserves, provided of course and the House will soon see that the provision is an important one) that we earmark the necessary funds in India for credit to those reserves, the net result being a transfer of the reserves from England to India. In the case of the Paper Currency Reserve we should at this end cancel notes to an amount equivalent to the British Treasury Bills sold out by him, thus reducing the circulation to that extent. In the case of the Gold Standard Reserve we should have to earmark funds for credit to that reserve in India; we propose to do this by earmarking gold, i.e., we should transfer gold from the Paper Currency Reserve, which contains £24 millions, in sovereigns and gold bullion, to the Gold Standard Reserve. But here again, in order to be able to make this transfer, we should of course have to make equivalent payments to the Currency Reserve, and thus contract it to the necessary extent. So, indeed, the Secretary of State draws through the Paper Currency Reserve or through the Gold Standard Reserve, the net result is a reduction of notes in this country. That is the operation generally known as 'deflation', and I use the word for the reason that this is the actual effect of such drawings, and not because we consider that circumstances justify a policy of deflation on its own merits. But when one looks at this matter practically the question at once arises, whether we could in fact effect cancellation to the necessary extent. I must point out moreover that deflation in order to put the Secretary of State in funds does not represent the whole of the cancellation necessary; seeing that under the Paper Currency Act we are bound to apply the interest on our Paper Currency reserve investments to the cancellation of notes issued against our *ad hoc* securities in India, and further, we have also undertaken to apply to the same purpose any excess in the Gold Standard Reserve over and above the figure of £40 millions. The deflation in respect of these two items will amount next year to about 6 crores and when added to the deflation necessary on our present estimates to put the Secretary of State in funds, represent a total sum of 33 crores. I have only to mention this amount for the House to judge of the practicability of cancelling 33 crores of notes out of a total circulation of about 1,70 crores. I need not elaborate this point, for it is one which all bankers and financiers, and indeed most business men will at once appreciate. Every crore of notes cancelled by us means a withdrawal of a crore of notes from the money markets, with a proportionate tightening of money. By cancelling notes at judicious ly chosen opportunities we hope to be able to provide some portion of the Secretary of State's requirements in the coming year in this manner; and of course deflation if carried out with caution and with due regard to the legitimate needs of trade, has, as the economists tell us, a valuable effect in reducing the general level of internal prices. But, as recent experience in other countries has shown, there is an obvious limit to which we can or should go in this direction, and we recognise full the responsibility on us not to go too far or to produce such a sudden or rapid stringency as might lead to dangerously acute position.

(2) BY SALE OF CONNCIL BILLS.

37. If the House has followed me in my remarks regarding the possibilities of deflation, it will be clear to it that to the extent to which our deflation falls short of the amount which we at present estimate as necessary to keep the Secretary of State in funds, it will be necessary for him to sell Council Bills. We have not entered any figure in the estimates for a remittance through Council Bills, and have for the present shown the whole remittance as effected through the sterling reserves, but of course we hold ourselves free, should circumstances require and the state of the exchange market permit, to make remittances by Councils. Further, the facts and figures which I have given to the House must dispose of any apprehension that the business community in India may still feel as regards the Secretary of State's unlimited powers to force up exchange to the two shilling level.

THE FINANCES OF THE PROVINCES.

38. Now that the provincial Governments have almost complete financial autonomy, it would ordinarily be unnecessary for me to make any reference to their financial operations. What I have already said, however, regarding the difficulties in which the provinces now find themselves, and their effect upon our general ways and means operations, make it desirable that I should make a few observations on the All-India position. A few facts will suffice to show the general position in the provinces. At the beginning of the current year the total provincial balances were 16.16 crores, while at the end of next year the aggregate balances are expected to be only 5½ crores, even after allowing both for the various loans which several provincial Governments have raised or will have raised, during the two years, and also for the proceeds of extra taxation which several provinces are imposing for their own purposes. Further, there is not a single provinces which, according to our present information, is not budgeting for a deficit next year. I am not in a position to give full figures, because several provincial budgets have not yet been presented, but the House may take it as reasonably correct when I say that, taking the provinces as a whole, their expenditure next year (omitting of course expenditure of a capital nature which will be carried from loan funds) will exceed their revenues by an amount of about 8 crores. Several of the provinces will by the end of the current year have already exhausted the balances which we keep for them as their bankers, and at least one of the major provinces will have to take a substantial advance from us merely in order to carry on.

PROBLEM AN ALL-INDIA ONE.

The position of the Central Government's own finances, as I have endeavoured to explain to the House this morning, shows that there can be no question of our attempting to reduce the provincial contributions of 8½ crores in the immediate future. To do so would merely increase our own uncovered deficit, and the net result would be exactly the same whichever course we adopted, for, whether the All-India deficit be regarded as completely central, or partly central and partly provincial, it will have to be financed mainly on the credit of the Central Government. The problem, therefore, is really an all-India one. The great difficulties in which most of the provinces find themselves have led in many cases to requests in non-official quarters that what is known as the Meston Settlement should be revised. I am not quite sure how far such requests are put forward with the object of obtaining a different distribution of the total contributions between the provinces, or merely represent requests for the acceleration of the abolition of the contributions. I must, however, point out that any attempt to wipe the Meston Settlement off the slate might have a very different result from what is sometimes anticipated. Lord Meston's Committee worked on our assumption that the deficit of the Central Government at the initiation of the Reforms, to be made good from contributions from the Provinces, would be 9,83 lakhs. Now, that figure was arrived at upon various assumptions, two of which were of great importance. The first was the 2 shilling rate of exchange; the second a military budget of 43 crores. The non-realisation of the first assumption means, on the present figures of our Home charges, a difference to us of no less than 16½ crores a year. As for the military budget, although the strength of the Army is not greater (it is indeed somewhat less) than the pre-war strength, the cost is some 20 crores higher than the 43 crores we assumed. I would ask, therefore, those who desire to see that settlement upset, to consider whether an impartial committee, now arriving in India to effect a new settlement, might not take a very different view as to the amount of the contributions necessary from the provinces in order to enable the Central Government to discharge its fundamental duty of securing the country's defence, maintaining internal peace, and the service of the national debt.

39. Knowing, however, the difficulties which each Local Government has to face, we consider that the time has come when it is desirable for us to discuss the whole position with them, in order that we may exchange ideas and learn something of each other's difficulties. We propose, therefore, as soon as convenient, to invite the financial officials of each Local Government to a conference, in order to discuss the general position as regards the contributions, and at the same time to take the opportunity of examining the problems which each province has to face in the matter of financing capital outlay on irrigation and other schemes for which the provinces are now responsible.

CONCLUSION.

40. And now, Sir, I can conclude my task. For us, for the Provincial Governments, for the country at large the year has been a difficult and disappointing one; nor is there yet any clear promise of an early lifting of the clouds which veil the horizon of our finances. We can only address ourselves with what determination we can command to the task of finding a solution for the urgent problems which immediately confront us. One fact, I think, stands out in prominence; the overwhelming importance to India's trade and exchange of world factors over which we have no control. Any attempt to devise remedies as if India were a separate entity, divorced from world conditions, would be doomed to failure. A second fact is also clear; that the world at large, and we also with other countries, have underestimated the period of convalescence necessary for recovery from the maladies of the war. I need not labour the point, for wherever you look, whether towards Central Europe, or to the United Kingdom, or even to America, it is now clear that the problems are so stupendous that recovery cannot be other than slow. But the conclusion seems to me equally clear. If our troubles are due to world causes, we must move in line with the best thinkers of the outside world in seeking the remedy; and the one solution which they can indicate for the difficulties in which State finance now everywhere finds itself, is the deliberate attempt at any cost and at any inconvenience to make revenue meet expenditure. India's financial credit has stood high with the world in the past; if she is to maintain this, and if she is to make good what is of equal importance, her political credit with the world, she cannot afford to falter in applying the obvious and inevitable remedy which the situation demands.

THE MINISTERS' "ACHIEVEMENTS"

To THE EDITOR OF "THE CHRONICLE."

Sir,—Will you kindly publish the following:—

Now that a year has just passed since our co-operator ministers were appointed to take the reins of our transferred Departments, it is but expedient for them to issue a general resume of their whole activities during the year, as they owe it to their duty to place before their constituents who elected them.

(1) What have they found when they joined their duties as regards the general working of their department?

(2) What have they done to ameliorate the conditions of men working under them?

(3) What action towards improvement if any have they taken to bring about the general working of their departments in harmony with the public demands?

(4) What have they done to silence the clamours of men in their department who hoped to get.

(a) Improved status.

(b) Better appreciation of their work and

(c) Better remuneration

at the hands of their Indian ministers?

I am sure if such a report is published by our ministers, it will no doubt dispell the hubub about the futility of the Reforms Act. Will our ministers do this.—Yours, etc.

D. E. S.

INDIAN STUDENTS AND FOREIGN UNIVERSITIES.

To THE EDITOR OF "THE CHRONICLE."

Sir,—I wish to let your student-readers know that I have arranged to forward to the Librarian of the University of Bombay a good many (about 40) Bulletins of Information and Announcements of courses of various American Universities of which the following would be very useful:—(1) "A Guide Book for foreign students in the United States," (2) How to enter a French University, (3) Educational Resources in France, (4) Opportunities for the study of Medicine, Engineering and Agriculture in the United States published by the American Government. I trust they would be useful to students desiring to proceed to foreign countries for Higher Education.—Yours, etc.

V. V. OAK.

en. Route to America.
3rd February, 1922.

THE DELHI DECISION.

GUJERATI PRESS OPINION.

Unstinted Confidence in Mahatma

"The Sanj Vartman": The paper in a long article says that the All-India Congress Committee which met at Delhi has, by confirming the Bardoli decision, declared its unstinted and unreserved confidence in Mahatma Gandhi and the Working Committee. This is a sure indication of the fact that the leaders of the country know best their responsibility and are taking steps very cautiously and would be the last men to take a leap in the dark. If the Mahatma had only stuck fast to "prestige" the results would have been most damaging to the cause of the country for peaceful atmosphere would have been hardly maintained.

Criticising Dr. Moonje's amendment, the paper remarks: Non-co-operation programme is no new thing as it is before the country for over an year. So far it has been fruitful of producing most telling results. It asks: Has the boycott of Councils, law courts and foreign cloth proved no success? Have the swadeshi and the national education movement made no advance? Has the question of untouchability evoked no response from the Hindu public? Upon the foundation of Non-co-operation the Swaraj movement is based. Then how can the representatives from other parts of the country acquiesce in the proposal of the Maharastra Nationalists? The paper asserts that that was the reason why Dr. Moonje's proposal failed to secure support of a large number of its members in the Congress Committee. It concludes with warning Lord Reading that if His Lordship fails to conciliate the people of India after the Congress Committee having confirmed the Bardoli decision His Excellency would be said to have grossly blundered.

Triumph Of Publice Opinion.

"The Hindusthan":—The Delhi decision marks a triumph of Indian public opinion. The All India Congress Committee has resolved upon the re-commencement of aggressive as well as defensive individual Civil Disobedience, picketing the foreign cloth shops and other national activities. Not only has it roused the enthusiasm of the workers all over the country but it has also, substantially appreciated the general opinion prevalent in the country. Those that met at Delhi have, by their work, justified their fitness to echo the sentiments of the nation. What better answer than one already given by Delhi can be vouchsafed to the reply returned by Sir William vincent that there was going to be no change in the policy in the Assembly? In conclusion the journal desires to know if Pandit Malaviya and other Independents who are ceaselessly trying for a conciliation will accept the Delhi resolution or are they going to remain aloof from the movement for ever after their having fully realised that the Government of India have put to no useful account the opportunity presented to them during the interval between the Bardoli Working Committee Meeting and the Delhi Congress Committee Meeting.

Triumph of Strength.

"The Bombay Samachar": The Bardoli decision was a test. It was not, as some imagined, merely an occasion which revealed national weaknesses. Even if it was such, it furnished also an opportunity for revealing the true measure of national strength. It is that strength which once more triumphed at Delhi. The All-India Congress Committee in substantially confirming the Bardoli decision has merely more emphatically reaffirmed, the strength of the national will to freedom so gloriously demonstrated at Ahmedabad. And, if the people continue, as they have continued, to maintain the unity of action such triumphs of the strength of the national will go on multiplying until they will soon be established as a national tradition. The obvious minor change in some items of the Bardoli decision shows not only the sagacious tolerance and foresight of the leaders but also the spirit of service which invites and leaves ample scope for the help of those genuinely anxious and determined to win Swaraj. There is, as we said, the opportunity for service and sacrifice for all. It should not be lost by vain bickerings, by a silly search for motives, by imagining subtleness where none exists. This is a critical time in our history. It is a time to act. We cannot now afford the academic luxuries so temptingly offered by a section that is thus unconsciously strengthening the reactionaries.

A Piece Of Advice.

"The Jame Jamshed":—Mr. Gandhi has succeeded in getting the Bardoli resolution confirmed at Delhi with "slight modifications." We cannot congratulate all those responsible for passing the resolution with these "slight modifications." Mass Civil Disobedience has not been, once for all, abandoned. It has only been suspended. Individual Civil Disobedience has been granted which, in the opinion of the paper, will not be endorsed by the thoughtful Indian public. Picketing in non-violent atmosphere is, also, likely to prove a source of strife Mr. Gandhi calls the Government Satanic but Chauri Chaura has proved that Non-co-operation volunteers are no angels—that they are capable of committing brutality which throws into shade the satanic Government. Between the Scylla of the satanic Government and the Charybdis of the devilish masses the condition of the co-operating classes has become unenviable and dangerous. Mr. Gandhi has connived at so many as three Providental warnings, has set aside the fact that the Indians have not received sufficient training to conduct their campaign in a non-violent manner, has taken no care to see that the co-operating world is strongly against the picketing movement and has gone in for resolutions giving greater freedom than the one passed at Bardoli.

Having denounced picketing both of foreign cloth shops and liquor shops the article concludes administering a piece of friendly advice to Mr. Gandhi to take up some work which would remove poverty and illeteracy from India.

HOW TO PACIFY INDIA.

GREECE MUST QUIT ASIA MINOR.

"Wayfarer" writes in the "Nation and Athenaeum."

I notice in the "Herald" a none too candid comment on my last week's reference to the state of things in India. Let me say that its suggestion that I was acting as the "bonnet" of the India Office is false. The "Nation and the Athenaeum" does not take its policy from Governments, and the only people I have seen or talked to about India have been men of Indian sympathies and extraction. It is indeed from Indian reformers like Sir Sankaran Nair and Mr. Sastri, and not from English Radicals, that the strongest criticism, of Mr. Gandhi has come, and for a very good reason. They know that between Dyerism and Gandhism India is fast becoming ungovernable. It is beside the point to say that Mr. Gandhi would be content (as I should be) to see Dominion Home Rule applied to India. He is up against the idea of British Government, not merely against the bad or the passing things in it. He is for the peaceful "Indianization" of India. But when the President of the All-India Moslem Congress proposes to bring about an Indian United States by violence, what does or can Mr. Gandhi say? Much, I imagine, what he says to the Guntur district, where the Congress Committee, in obedience tto his programme has organised the non-payment of taxes, now widely prevalent in Northern and Southern India. When this happened Mr. Gandhi advised the people to "refrain from mass disobedience." The President of the Committee then said that this would detach the district from the movement. Mr. Gandhi obligingly replied that they were the best judges. How deal with this bewildering mystic? Heaven knows the danger no less than the discredit of any kind of repressive handling of him even the mildest, and if he really meant to take the most liberal political settlement consistent with our remaining in India till India was ready to govern herself, the Government would do well to close with him. But there is no guarantee that he would not presently find something wicked in it. His policy is to hold up Government till it yields his dictated scheme of Indian and Asian peace, in eluding some possible and some impossible points. On this basis a politician might "transact" with Mr. Gandhi. But would Mr. Gandhi transact with him?

THE MUSLIM DEMAND.

But if the pacification of Moslem India cannot be made by ultimatum, it is a matter of urgent interest. I see but one main road to it, and that is the Greek evacuation of Asia Minor. I am an old friend of Greece, but when I heard for the first time, a few days ago, and from the lips of an eye-witness of impartial mind and great authority, the full story of the Smyrna massacre, it seemed to me to write the doom of the Greek occupation. That savage deed, prepetrated within sight and hearing of hundreds of British sailors, whose officers could hardly stop them from leaping on to the quays where their ships were moored, and avenging it, was the seed of all the succeeding troubles of the expedition. To my mind it has postponed the hopes of Greece in Asia for a generation. In the existing situation, at least, military and political, it has made the Greek army a mere cumberer of its soil.

ECHO OF KAMAGATA MARO AFFAIR.

SARDAR GURDITSINGH RELEASED.

(From a Correspondent.)

GAZILGHAT, Feb. 28.

Sardar Gurditsingh the charterer of Kamagata Maro steamer was released today.

POLITICAL PRISONERS.

To The Editor of "The Chronicle."

Sir,—The news published in the "Leader" that Sjts. Ram Swaroon and Kundanle's, the heading workers of Etah District, are going to be treated as 'non-politicals' in the Fyzabad District Jail, has naturally caused serious sensation among the people here. The sensation has been further aggravated owing to the receipt of similar information from Agra Jail about Shrivut Chandra Dhar Johri. It is undoubtedly intelligible that even after the Hon Finance member's speech men of such a high position, status, and education are to receive this sort of treatment. One fails to find out any reasonableness of the District Magistrate of Etah in classifying these gentlemen as 'non-politicals' who can under no circumstances be held as 'riff-raffs' or 'lured Demonstrators' for whom this 'non-political' class of prisoners is purported to have been meant according to the recent notification of the local Government. Babu Ram Swaroop has been a legal practitioner of long and high standing and is also a member of the 'All-India Congress Committee'. Babu Kundandel is Babu Ram Swaroop's elder brother and a member of the Provincial Congress Committee. He had also served the Government Military Department both in and outside British India as High official. B. Chandra Dhar Johri comes of a very respectable family and is the son of the late B. Mewa Ram B.A., Headmaster Government High School of Etah. He is the brothe-in-law of B. Uefat Rai, the premier Rais in Etah. The first two gentlemen were given simple imprisonment and at the time of their conviction were classed as 'Politicals'. But after 20 days on reclassification, the District Magistrate has classified them as 'non-politicals', which action of is simply unjustifiable, arbitrary, and undignified. It admits of no doubt that such shortsighted actions of District Magistrates are likely to create more bitterness and increase the tension. They would certainly mar the good effect to be produced by better treatment of other political prisoners. Hence it would be much better if the Government saw its way to rectify such mistakes wherever they are found in existence and whenever they are brought to its notice, and also to issue very clear instructions to its District officers in their behalf in order to avoid misuse of the powers any more in future.—Yours, etc.

A. NARAYAN.

Etah, Feb. 20. Pleader

INDIA AND MANCHESTER.

SIR EDWIN STOCKTON ON THE COTTON DUTIES.

Sir Edwin F. Stockton, in his address at the annual meetng of the Manchester Chamber of Commerce made special reference to India. After mentioning the visit of the Prince of Wales, "a Prince of Ambassadors to whom we owe a deep debt of gratitude for the unique services to the Empire which he is rendering so unsparingly," Sir Edwin continued:

India has been constantly referred to from the artistic and sentimental standpoints, but we in Lancashire are naturally interested in the dominating feature of her vast commercial potentialities. Like other great producing centres of raw materials, India has been proportionately embarrassed by the subnormal consumption of such raw materials as constitute her chief exports, and we in turn have suffered accordingly by reason of restricted buying power.

An examination of the recent results of the spinning and weaving companies in India reveals a most extraordinary position. The profits recorded are in the majority of instances so fabulous and the dividends paid so excessive as to show conclusively that the interests of the consumer must necessarily occupy a very secondary part under the existing state of things. I think there is ample evidence that native dealers and merchants in the Indian centres, while they have observed the prohibitions and boycotts, have done so very largely in order that they could raise prices in the bazaars and make more profitable sales of their own productions. This is a temporary mater, as everyone recognises the inability of India to supply her requirements from her own resources. India cannot produce the longstable cotton necessary to spin yarn of the finer counts, and she lacks the skill and ability for textile production on a big scale that Lancashire has acquired, during a century and a quarter of continuous development. In times of depression it is wise to look at the position in India as it really exists, and it will then be seen how necessary is the production of Lancashire to the welfare of India, with its teeming millions of consumers of cotton goods.

In regard to the Indian cotton duties, our hostility is based, after very careful judgment, on the conscientious conviction that these duties do not redound to the advantage of the Indian consumer, quite apart from any special interests we represent in Lancashire. Our policy is to continue firmly to press against preference being granted to the Bombay millowners. If India requires an import duty on cotton goods for revenue purposes, then there should be corresponding Excise duty, or something of an equivalent nature. We have been especially fortunate in the fact that the chairman of our India section, Sir Edward Rhodes, has recently returned from India, and although from information he has given me it may not be advantageous for us to intervene at the moment, yet by Sir Edward's close study of the question on the spot we are undoubtedly better equipped to seize any opportunity of exerting a helpful influence which may arise.—"The Manchester Guardian."

POOJA PROHIBITION ORDER.

STRIKE CONTINUES AT DAKOR.

(From A Correspondent.)

DAKOR, Feb. 28.

The Taluka Magistrate's forcible dispersal of a religions gathering assembly for purely religious functions of *poojah* of Shree Shankaracharya Bharati Krishna Tirthaji on the Maha-Shivaratri day was already reported, Notwithstanding the prohibition and the continued display of force the Dakor people duly performed the *pooja* just near the original place and presented His Holiness with a grand silver Sinhasan and have continued to strike all these days. Meantime the Deputy Collector and the District Police Superintendent came on Sunday and tried to persuade the people to abandon the strike but failed. On Monday the Magistrate published a notice dated Sunday withdrawing his original prohibitory notice; but the stucke still continues.

THE BARDOLI DECISION.

To The Editor of "The Chronicle."

Sir,—Your leading article, 'Swaraj', on the 16th instant is simply grand. In continuation with the two previous editorials it puts in a nut-shell the sublime conception of 'Swaraj' and pays a glowing tribute to the work of the Mahatmaji. Really, Sir, you have risen with the times. These three editorials do a world of credit to you. The hollow and unconvincing arguments advanced by "The Times of India" when it demands the total cessation of the Non-co-operation movement leave behind an impression that it is inspired by self-love rather than a love for India and Indians. The weight of transparent sincerity, slaught conviction and burning patriotism that lies behind your editorials make them what they are. Non-co-operation cannot be finally abandoned till it has accomplished the aims and objects for which it was launched. If there is anything foreign and unfriendly attaching to it the Mahatmaji may suspend it to eradicate the disease. A skilful general takes stock of the situation from time to time and the Mahatmaji has done well to cry halt to stamp out violence and have a breathing time for a leap forward. Much remains to be done and God willing everything will be executed by the help of the noble lead given by the Mahatmaji. In the meantime without caring for the shrieks in the House of Commons let us silently carry out the programme chalked out by the Working Committee.—Yours, etc.

SAUBHAGCHAND DOSHI.

Rajkote Feb. 18.

REDUCTION IN ANNUAL CONTRIBUTION.

MADRAS GOVT'S CLAIMS.

(From our Correspondent.)

DELHI, Feb. 28.

Lord Willingdon's visit to Delhi to confer with the Viceroy seems to have been mainly connected with the question of annual contribution payable by Madras Government to the central revenue. The visit had not therefore, much to do with politics, although, presumably, the present situation was also the subject of discussion with Lord Reading, The Governor of Madras was followed by his two Ministers and four members of his Legislative Council in presenting the claims of their Presidency for a substantial relief in her contribution. They went in a deputation before the Viceroy yesterday and strongly pressed the grievances of Madras under the Meston Committee's award, and pointed out that unless her annual contribution to the Imperial Exchequer was greatly reduced ,it would be impossible with a huge deficit to run the existing administration of such a large Presidency, much less to carry out important schemes of development which the people were demanding.

It is not possible now to gather the reply that was vouchsafed to these members of the deputation, but it appears that their mission was not entirely fruitless, for almost soon after the deputation withdrew, Mr. Cook, the Finance Secretary, announced in the Council of State that the Madras Presidency would first get the benefit of relief, if the Central Government's financial position any way improved, and then only the Punjab and the United Provinces. "Supposing it is possible, said Mr. Cook, to reduce the total provincial contributions by one hundred and eighty-three lakhs under the devolution rule, the result will be that Madras will get relief of ninety-eight lakhs, the Punjab forty-seven lakhs and the United Provinces thirty-eight lakhs. No other Province wil get relief for the time being."

LION OF THE PUNJAB

To The Editor of "The Chronicle."

Sir,—I beg to place the following few lines regarding the imprisonment of Lala Lajpat Rai before you. Under the seditious Meetings Act he and his colleagues has been charged and imprisoned for convening a Punjab Provincial Congress Committee meeting, which was then considered by the Court as a public meeting and, therefore, unlawful, for a notifications under the act had expressly prohibited public meetings in the Punjab. After they had undergone, for nearly a month, the indignities and rigour of jail life, one night they were aroused from their sleep and told that they were innocent of the charge laid against them, as the Crown lawyers had advised Government that the meeting of the Provincial Congress Committee could in no sense be considered a public one and hence no Government order had been contravened by Lalajee and party. So there remains not the slightest room for doubt that a man of the position and standing of Lala Lajpat Rai has been made to suffer through the blundering of a bureaucratic magistrate. What was plain to the merest tyro in law was obscure to an officer trained in the administration of justice. Such a thing would not have been possible in normal times but the present times are abnormal indeed! Well, let that pass. But do not the bureaucrats consider it their bounden duty to try and undo in some measure, the wrong they have perpetrated? Are we to understand from their studious silence that they are not going, to make any honest endeavour to express their regret? Is their sense of common courtesy follow so low as to be so indifferent to those innocent men who have suffered and suffered without cause,—Yours, etc.

C. JAMSETJEE.

INDIAN NEWS IN BRIEF.

His Excellency Sir Harcourt Butler presided over the Founders Day and prize distribution of La Martiniere Institutions in Lucknow, when he congratulated the Principals on the progress of the institutions. The Lady Principal and Mr. Weir were at home to a large gathering who subsequently witnessed the Founders feast to the pupils.

* * * *

The Commissioner of Police, Madras, has received, from Lord Cromer Chief of the staff of the Prince of Wales, a letter conveying expression of Prince's appreciation of efficient and able manner in which the police force in Madras performed their responsible and arduous duties during His Royal Highness' recent visit.

* * * *

A Rangoon message of February 27th says while directing operations of the breakdown gang at the derailment on the Pegue-Martaban line, a Europen locomotive foreman named Brierley was struck by a swinging crane rope and died in Kyaik to Hospital the same evening. Through traffic is expected to be resumed to-day.

* * * *

A meeting of Hpoongye at Shwedagon Pagoda held at Rangoon regretted the police refusal to permit a procession on the return of political interners and prottested against the Anti-boycott Bill.

* * * *

A Meeting of the Burma Legislative Council is called for March 9, April 5, and 8th.

* * * *

The Lieutenant-Governor of Burma leaves for Maymyo on March 9 and returns on the 23rd idem.

* * * *

A correspondent from Ajmer wires under date February 27:—

Begum Sahiba Maulana Mahomed Ali and his mother are coming in Ajmer with Dr. Syed Mahomud to attend the Students Ulamas and political conferences and to collect funds for Angora.

CAN WE DO AWAY WITH GANDHI.

To The Editor of "The Chronicle."

Sir,—Many men are disposed to describe Mahatma Gandhi as a riddle that baffles solution. Paradoxical as it may appear, the Mahatma is at once a very difficult and a very easy thing to understand. One that has followed his quite clear thinking, his never-changing premises that are the basis of his arguments and conclusions, will find no difficulty about understanding the unchallengeable position that the Mahatma holds in each of his many decisions. The Bardoli decision, which is described to have taken the nation unawares, is one such. To the sceptics, to the tactical politicians, to those that are mainly materialistically inclined, the conduct of the Mahatma has been an enigma. They took him to be a politician that followed the ways of the Italian Machiavelli or the Aryan Chanakya. The Mahatma is neither. There is what may be called a political morality, just as there is professional morality or commercial morality. What all these cover under this thin viel of morality is the hypocrisy or the inconsistency that is something like an inseperable accident of the above qualities. In dealing with a complexity of men and things their actual sterling character is much compromised and they come to be a baser sort of the same element. Machiavelli or Chanakya can withstand this admixture of immorality or inconsistency in their affairs; the Mahatma cannot. As his speeches and writings very clearly show, it is constitutionally impossible for this embodiment of honesty and sincerity to the dishonest or insincere about whatever he does or says. Exactly here, our every other politician has failed to understand the Mahatma; or even after understanding him, every one of them thought of exploiting the Mahatma's influence over his countrymen to his aims and purposes. Here it is not attempted to be implied in the least, that the other politicians are actuated by any mean, sordid or selfish motives, their conduct is also the simple outcome of their patriotism and their will to do good of their country. Such being the state of things, it was bound to come sooner or later that the Mahatma's leadership would be dispensed with and some other man would take his place. To-day, one can hardly think of an equally influential leader and hence the attempt to retain the Mahatma in his present position and persuading him to following the advice and the tactics of his co-workers.

As we have already said, the Mahatma's position is invincible. Al of us can call him impractical, unstatesmanlike, ignorant of human nature and its limitations, uninitiated in the art of knowing men and so on. But, we can never call him illogical, inconsistent or dishonest. All along, since he took up the leadership after Lok Tilak, he has preached his gospel of non-violence, ceaselessly, so incessantly indeed that a regular reader of his "Young India" could hardly overcome the temptation of saying that Mahatma Gandhi must be taking his readers to be block-heads, in as much he so persistently hammers and hammers the same things over again. The present writer is inclined to think, that even in spite of his ceaseless effort the Mahatma has failed to instil his principle of non-violence into the minds of his readers. The Mahatma is accused of having broken his oft-repeated promise of "Swaraj within one year.' The critic always forgets that the conditions the Mahatma laid down, were never fulfilled. His another doctrine of the *charka*, may also be taken notice of, by the bye. The Mahatma wants everybody to spin, as a religious duty and if that is observed, then only the *charka* can be a symbol of Swaraj. By itself, the hard, wooden thing is nothing. What we can say at the most is that the Mahatma lays down impossible conditions, which can never be fulfilled that is quite open for us to say and even to reject his leadership for the matter of that. That will be the right way of doing things. It is no use snapping our fingers at the Greatest Man of the world and accuse him of having betrayed us or lost his courage at the right hour.

Mahatma Gandhi has repeated times without number, that with him non-violence is a creed, an article of faith, a religion, that he will not forsake at the cost of his life. Knowing this full well or perhaps without knowing this, he was installed in his present highest position, that may have turned the brains of anybody else and made them giddy. He is the Dictator, the sole executive authority, the President, the first man of the nation, by whatever phrase, we may choose to describe him. As such, we are bound to our chieften, by reason of our unconditional allegience to bow to his will and his decisions. There is nothing wrong in stripping him of the power he is invested with, but a better and a more powerful man must come forward. In want of such a one, we have to determine to carry out his wishes. To show faults of a man or a thing is the easiest thing a man can do. But to do so, to indulge in merriment at the cost of national policies is too big a price for it. In the absence of a more capable leader, we have to follow the Mahatma and Mahatma alone.—Yours, etc.

T. V. PARVATE.

A Delhi message of February 28th says, the wedding of Maharaj Kumar of Bikaner to Rewah Princess has been fixed for Tuesday, the 18th April and will be celebrated at Rewah.—(A.P.)

* * * *

The Prince of Wales paid an informal visit to the North-Western Railway Workshops, at Lahore on the Monday morning when hunddreds of workmen followed him to every branch of the workshop that he visited. There was absolutely no restriction and the men young and old surrounded the Prince and walked along with him.

* * * *

In consequence of recent disturbances at Kanairghat and Golabganj in Sylhet, the Governor of Assam has declared that no person there shall have in possession of any arms except under license from the 1st March.

"IMPERIAL PREFERENCE" III*

GOVT. OF INDIA'S VIEW POINT

(By C. N. Vakil.)

With reference to the Resolution of the Conference of 1902 the Secretary of State asked the Government of India to make observations and suggestions "from the point of view of Indian interests". In reply to this, Lord Curzon's Government issued their despatch of 22nd October 1903, to which was annexed a minute by the Finance Member, Sir Edward Law. To the Colonial Conference of 1907, the India Office submitted a memorandum in which they discussed the position of India in a scheme of Imperial Preference. Sir James Macky, (now Lord Inchcape) represented the India Office at the Conference. The general line of argument followed on each of these occasions was the same. We shall briefly summarise the main points in order to show whether Imperial Preferance will be beneficial or harmful to India.

Basis of Imperial Preference.

If at all India is to take part in any scheme of Imperial Preference it should be exactly on the same footing as the Colonies. According to this view, India would be free to impose duties with a view to protect indigenous industries even against imports from the United Kingdom and other parts of the Empire. In adopting a protective policy India might give a sort of preferential treatment to the products and manufactures of the United Kingdom and of the Colonies, so far as such a treatment was consistent with the industrial well-being of India. This could be done either by a reduction in the duties on products coming from the Empire or an increase in the duties on products coming from countries outside the Empire. Protection of indigenous industries on national lines and preference to Imperial goods would thus go hand in hand. Complete free trade within the Empire is not contemplated in this scheme.

This the only way of uniting India with the rest of the Empire by a scheme of Imperial Preference, could not be thought of by the Indian Authorities in 1903 and in 1907. India was ruled in those days by the Principles of Free Trade without regard to her national interests. The same fears of giving up the Doctrines of Free Trade, which led the English Government to refuse to reciprocate the preference which was extended to them by the Colonies, led the Anglo-Indian authorities to refuse to join in a scheme of Imperial Preference. This refusal was not prompted by any definite ideas about the interests of India, but by the fear that if India were allowed to move an inch form the path of Free Trade, the Industrial interests of the United Kingdom would be the first to suffer.

Excess of Exports.

"Home Charges" are made by means of an excess of exports over imports. If India is to discharge these obligations every year, a sufficient excess of exports must be maintained. The greater portion of our exports go to countries outside the Empire. If we adopt a system of Preferential Trade, naturally foreign countries will resent it. They will, if they can retaliate by penalising our goods in their markets. The consequence may be that our export trade may suffer; the usual excess of exports may disappear; and the payment of Home Charges may become difficult, if not impossible. In deciding whether India should join a scheme of Imperial Preference the officials seem to have been greatly influenced by this idea. The slightest risk to the regular payment of these charges was not to be incurred. It may be pointed out that the Indian Currency Policy has been mainly determined by the same idea. The Currency arrangements presuppose that these payments shall always be made easily. If the usual balance of trade was disturbed, the Currency Policy may also have to be changed. This was another trouble, which the officials anticipated and which they wanted to avoid.

It is evident, therefore, that English considerations more than Indian determined the issue whether India was to join a scheme of Imperial Preference. The hollowness of the above argument need not be emphasize. It is well known that foreign countries need our exports badly. Our exports consist mostly of foodstuffs and raw materials which are used in manufacturing processes by foreign countries. By penalising these articles, foreign countries would be making their food dearer or hampering their own industries. Besides, these countries are interested in sending to us, their manufactured goods which we can penalise in turn, if necessary. We have thus a double weapon against countries trading with us; for what is as a Tariff War, we are in an exceptionally favourable situation. The argument based on the possibility of foreign retaliation thus seems to be illusory. If India was not to join Imperial Preference such an argument need not have been advanced in her behalf.

Loss to India.

Speaking on behalf of India to the Conference of 1907, Sir James Mackay said:—"Turning now to the other aspect of the question, namely, what advantages India can ocer to the rest of the Empire under a preferential scheme, there is no doubt that she has more to give than she could possibly receive. India, therefore, has obviously more to give under a preferential scheme, than she can receive under such an arrangement. But the risks—and I say so deliberately—and sacrifices which this would involve, are greater than India is prepared to accept."

(To be continued.)

*Previous articles appeared on Feb. 9 and 23.

Digitized by Arya Samaj Foundation Chennai and eGangotri
Government of Maharashtra
on 10 April, 2017

The India Provident Co., Ltd.,
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RASIKLAL BANERJEE, (118-2 Tollygunge Road. CALCUTTA)

Indian Capital—Indian Management

Godrej's Toilet Soaps

Guranteed Perfectly Pure and Free from Animal Fats
Made according to the Latest Practice for High class Soaps.

Expert Opinions :—

OFFICE OF THE CHEMICAL ANALYSER TO GOVERNMENT
Bombay 26th September 1914.

Having made a careful and complete analysis of a cake of Toilet Soap sent to me by Mr. A. B. Godrej, I am of the opinion that it is a high grade article which satisfies to the full all tests applied to it.

It is a superfatted Soap peculiarly adapted for Toilet purposes and the oil present is entirely of vegetable origin. It is pleasent and economical in use lathers freely and contains a faint but elegant perfume. It is practically free from any uncombined alkali and thus is suitable to use on the most delicate skins.

(Sd) W. H. DICKINSON M. B., F. I. C.,
Mason, I. M. S.
Chemical Analyser to Government.
Bombay, 21st August 1914.

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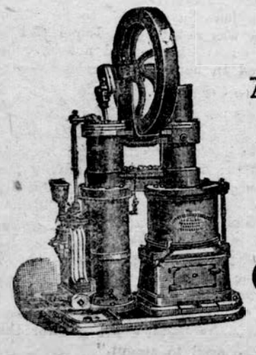

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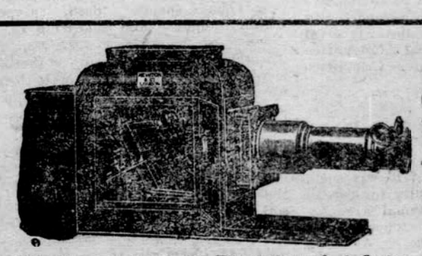

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